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STATISTICS OF TAXATION

STATE OF
NORTH CAROLINA

BIENNIAL REPORT OF
TAX RESEARCH DIVISION
NORTH CAROLINA DEPARTMENT OF REVENUE

RALEIGH, N.C.
1982

LETTER OF TRANSMITTAL

TO HIS EXCELLENCY, JAMES B. HUNT, JR.
Governor of North Carolina

Sir:

In accordance with statutory requirements we are submitting herewith the 1982 biennial report, "Statistics of Taxation," of the Tax Research Division of the Department of Revenue.

Respectfully submitted,
Mark G. Lynch, Secretary

By: B.E. Dail, Director
Tax Research Division

April 30, 1983

ACKNOWLEDGEMENT

This report has been compiled and published by the Tax Research Division. Most of the data were collected by the division from the tax returns in the files of the Department of Revenue and from yearly reports of the counties and cities. Some data were prepared and furnished by other divisions of the Department of Revenue. Additional information was obtained from the Office of the State Budget and the Alcoholic Beverage Control Board. Data from the United States Bureau of the Census and the Bureau of Economic Analysis have also been utilized. Grateful acknowledgement is made for the cooperation of these agencies.

FOREWORD

Eleven tables that have been published in previous biennial reports are not included in the 1982 report. This change was effected to help offset increasing costs of publication.

In determining which tables to publish, we have tried to identify data most useful to our readers and to omit those tables of lesser interest. Further reductions may be made in future reports in our continuing effort to control the cost of publication and, at the same time, preserve the most essential statistics.

Tables published in the 1980 report and omitted from this report are as follows:

Franchise Tax, (Year): Domestic Business Corporations by Tax Basis
Franchise Tax, (Year): Domestic Business Corporations by Size of Tax Base
Franchise Tax, (Year): Domestic Business Corporations by Type of Business
Franchise Tax, (Year): Foreign Business Corporations by Tax Basis
Franchise Tax, (Year): Foreign Business Corporations by Size of Tax Base
Franchise Tax, (Year): Foreign Business Corporations by Type of Business
Income Tax, (Year): Individual Returns by Business or Occupation
State Sales and Use Tax: Gross Collections and Gross Retail Sales by Cities with Population in Excess of 5,000 for Fiscal Year
Net Collections from Intangible Property Tax, by Classes of Property, by Counties for Fiscal Year
Total Valuation of Property of Public Service Corporations by Counties and by Types of Companies for Fiscal Year
Revenue Received by Counties and Municipalities from Local Government Sales and Use Tax in Fiscal Year

Some of the unpublished tables, or comparable data, have been prepared and may be obtained from the Tax Research Division. See the Appendix titled "Unpublished Data" for information on how to request the unpublished information.

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PART I
THE OVER-ALL VIEW OF STATE-WIDE TAX REVENUES

Revenue of North Carolina's state and local governments moved upward in each of the past two fiscal years despite the recession which continued to some degree throughout the period. During two years North Carolina experienced a marked decline in the inflation rate and a generally sluggish economy.

The State's individual income tax collections responded to the continued rise in personal income while at the same time corporation income tax collections fell each year and seemed to mirror the lower level of corporate profits indicated by national statistics. Sales tax collections increased each year, but the rate of growth lagged noticeably behind the inflation rate, particularly during fiscal year 1980-81. While the State's total General Fund revenues advanced in each of the past two fiscal years, the State's Highway Fund revenues dropped in fiscal year 1980-81 before recovering in fiscal year 1981-82. The recovery, however, was due to higher tax rates rather than increased gasoline sales.

Local governments' tax revenues performed well in each of the past two fiscal years. Growth was stronger in fiscal year 1980-81 mainly because local property tax levies increased at a greater rate than in fiscal year 1981-82. The percentage growth in local tax revenues was considerably better than the percentage growth in state tax revenues in fiscal year 1980-81; however, state tax revenues performed slightly better than revenues of the local governments during fiscal year 1981-82.

Fiscal Year 1981-82. Tax revenues for the state and local governments combined were more than $5.3 billion in fiscal year 1981-82 and 9.5 percent above the 1980-81 fiscal year. The State's taxes recorded a gain of $337 million compared to $125 million for the local governments. More than 40 percent of the state's gain came from the individual income tax. While the State's General Fund tax collections were supported by rising income, Highway Fund tax revenues rose by more than one fourth in response to the higher tax rates enacted by the 1981 General Assembly. State payroll tax collections showed little change, decreasing about 2.7 percent. The dollar increase in total Highway Fund tax revenues was $111.2 million; General Fund revenues increased $231.8 million.

Over two thirds of the growth in local tax revenue in fiscal year 1981-82 came from the property tax. Property taxes for the cities, counties, and special districts were up about $86.6 million over fiscal year 1980-81. In comparison, the yield of the local one percent sales tax was up about $17 million.

The State's General Fund continues to dominate the revenue picture for state government. Supported by the income and sales taxes and other taxes that are very sensitive to economic growth, it continues to overshadow the Highway Fund which is largely dependent upon the motor fuels tax. The individual income tax and the sales tax have each long yielded more revenue than the motor fuels tax. General Fund revenues accounted for over 80 percent of the State's total tax collections in fiscal year 1981-82.

The increase in Highway Fund revenues in fiscal year 1981-82 was due almost entirely to tax rate increases as gasoline consumption increased very little. Motor fuels tax collections increased about $80.4 million. Revenues from most other taxes applicable to motor vehicles also rose substantially in fiscal year 1981-82, due primarily to increased rates and fees.

Fiscal Year 1980-81. Total tax revenue of state and local governments amounted to $4.87 billion in fiscal year 1980-81. The year showed a smaller dollar and percentage gain in tax revenue than fiscal year 1981-82. The main factors explaining the difference between the two years were (1) the 9.6 percent decline in payroll taxes in 1980-81 compared to a 2.7 percent decline in 1981-82 and (2) a 2 percent decline in Highway Fund tax revenues in 1980-81 compared to a 26.4 percent increase in 1981-82. State General Fund tax revenues had a smaller percentage gain and a smaller dollar gain than in 1981-82. Local government tax revenues registered a better increase in fiscal year 1980-81 than in fiscal year 1981-82. Counties experienced greater tax revenue growth in 1981-82 than in 1980-81 while revenues of cities grew at a greater rate during fiscal year 1980-81.

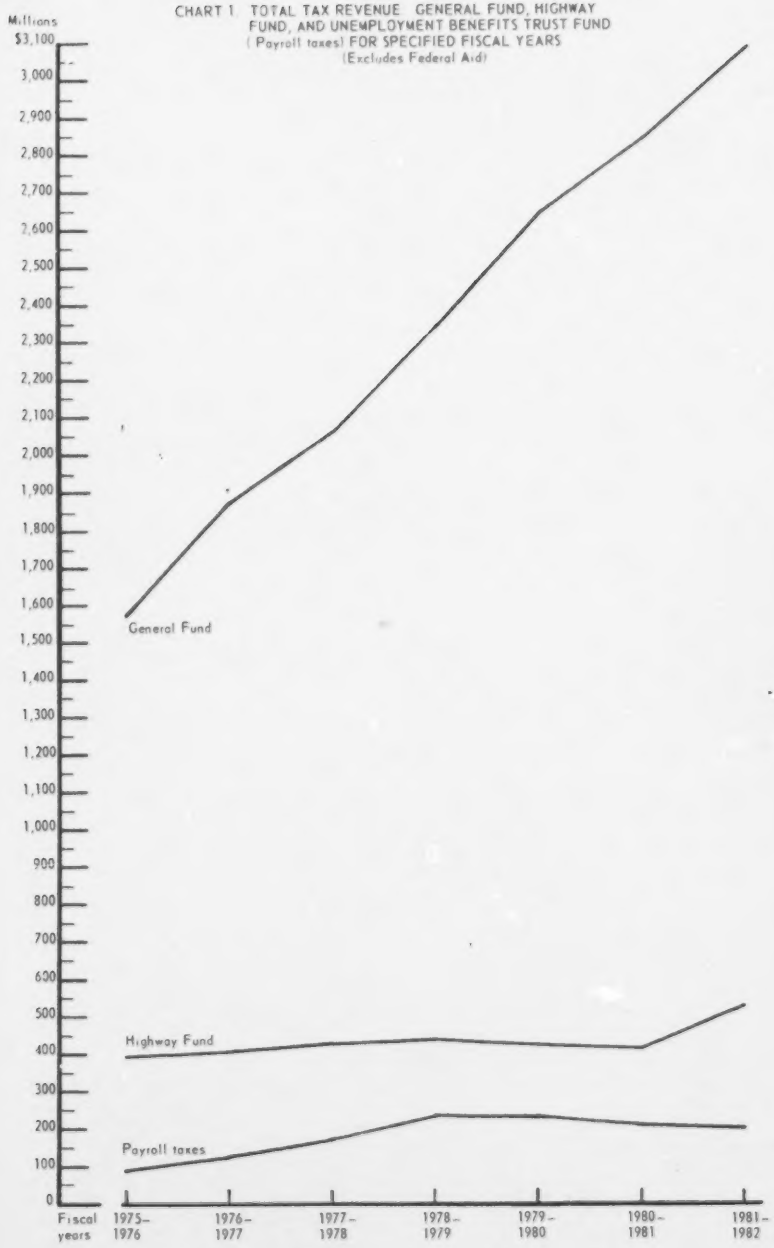
In Table 1 the State's total tax and non-tax revenues for the past five years are shown by major fund. The growth in total state revenue was close to $1.2 billion for the period covered by the table. The General Fund grew by well over $1 billion compared to growth of less than $117 million for the Highway Fund. The growth for both the Highway Fund and the General Fund was primarily in tax revenues. The inclusion of federal aid in the Highway Fund revenue in this table tends to conceal differences between the two funds with respect to growth in revenue from State sources.

The Total North Carolina Tax Bill. During the past two years the total tax bill has grown by over $764 million. In 1979-80 it amounted to about $4.6 billion and in 1981-82 exceeded $5.3 billion. Table 2 provides data for the past thirteen fiscal years, including index numbers to facilitate annual comparisons. The base year for the index number is 1975-76. A comparison of the index numbers for 1981-82 by column shows that the State's General Fund has almost doubled since the base year and was surpassed in relative growth only by the payroll taxes for the unemployment insurance fund.[1]

State taxes have generally produced more substantial annual additions to the bill in contrast to local taxes which have exhibited more gradual and constant growth. State tax collections have also periodically shown abrupt movements due in part to legislative changes which have sharply affected the yield of such taxes as the motor fuels tax and the alcoholic beverage taxes. Moreover, the yields of the State's principal General Fund

[1] The growth in payroll taxes was attributable largely to the change in the maximum taxable wages from $4,200 to $6,000 per employee, an increase of almost 43 percent, effective January 1, 1978.

CHART 1. TOTAL TAX REVENUE GENERAL FUND, HIGHWAY FUND, AND UNEMPLOYMENT BENEFITS TRUST FUND (Payroll taxes) FOR SPECIFIED FISCAL YEARS (Excludes Federal Aid)



*Reflects estimated non-recurring windfall of $73,285,000 from acceleration of certain individual income tax withholding payments.

taxes (e.g., individual income and sales taxes) are quite responsive to inflation and rising levels of income and profits whereas the aggregate tax value of real property, which constitutes a substantial part of the base for the property taxes levied by the local governments, tends to rise more slowly because of the octennial real property revaluations prescribed by the statutes.

State tax collections in Table 2 do not include the amounts of shared taxes which are given to the local governments. The shared taxes received by the counties and municipalities are included in local levies along with property tax levies and actual collections of certain local taxes. Total annual amounts of local taxes given in this table may vary from actual receipts to the extent property tax collections in a given year are less than the levies and the difference is not offset by collections of delinquent taxes from prior years. Local levies shown in Table 2 do not include the amounts of gasoline tax revenue allotted to the municipalities under the provisions of the Powell Act. These allotments are treated as state aid instead of shared taxes. All of the shared taxes are discussed in more detail in the sections below.

For many years the State's General Fund has accounted for at least half of the total tax revenue. Its dominance is derived from the high yields of the individual income tax and the sales tax. Except for fiscal years 1969-70 and 1981-82, Highway Fund tax revenue has accounted for a smaller and smaller portion of the total tax bill. In 1969-70 the Highway Fund portion increased due to a 2¢ per gallon gasoline tax increase and higher motor vehicle registration fees. However, the next year the long-term downward trend resumed and continued through fiscal year 1980-81 as the Highway Fund tax collections failed to match the growth of the General Fund tax collections and also were unable to keep up with growth in county taxes. Since fiscal year 1971-72, aggregate county taxes have been greater than the State Highway Fund taxes.

In fiscal year 1981-82 the Highway Fund portion of the total tax bill again increased slightly. The increase in this instance was due to a 3¢ per gallon motor fuels tax increase and substantial increases in virtually all motor vehicle taxes and fees except private passenger vehicle registration fees.

State General Fund tax collections for 1980-81 and 1981-82 are discussed in Part II of this report. The various revenues of the State Highway Fund are presented in Part III. Local government tax revenue is covered in Part IV.

Shared Taxes. Local governments in North Carolina receive substantial financial support from the State through shared taxes. These shared revenues are derived from alcoholic beverage taxes, intangible personal property taxes, and certain franchise taxes. Table 3 contains data on the amounts distributed to the local governments **by year in which the taxes were collected** and not according to the year in which distributed. The North Carolina Department of Revenue levies and collects all of the shared taxes and distributes the shares to the local governments.

The amounts of shared taxes received by each local government are reported with local tax data in Part IV according to the year in which the local governments **received them**. Distributions of intangibles taxes and alcoholic beverage taxes are made in the year following the year in which collected. Franchise tax shares are distributed to municipalities quarterly during the year in which collected. The State General Fund revenues reported in Table 1 do not include these local shares. The local shares are determined at the time the taxes are collected by the State and are not considered revenues of the state government.

The local government shares of franchise, intangibles, and alcoholic beverage taxes increased in both 1980-81 and 1981-82. The shares of franchise taxes were up 16.9 percent in 1980-81 and about 20 percent in 1981-82. The growth in the shares of alcoholic beverage taxes was about 8.5 percent and 4.2 percent. The shares of intangibles taxes rose 15.6 percent in 1980-81, and 12 percent in 1981-82. The share of motor fuels tax collections to be distributed to the municipalities decreased about 4 percent in 1980-81 compared to a gain of over 37 percent in 1981-82.

Municipalities have been receiving annually since 1950-51 a portion of state motor fuels tax collections for construction and maintenance of city streets which are not a part of the State highway system. Beginning with the 1971-72 fiscal year, the proportionate share of total gasoline tax collections for the municipalities was increased from ½¢ to 1¢ per gallon and, beginning with the 1981-82 fiscal year, to 1 3/8¢ per gallon. The distributions are treated as expenditures from the Highway Fund and are made in the year following the year in which the taxes are collected. Since the amounts of motor fuels taxes distributed to the municipalities have already been reported as state tax revenue, they are not included in the tax revenue of those governments.

The data in Table 3 show that the total amounts of shared taxes received by local governments have been increasing for many years. Of the shared taxes, the franchise tax has registered the most rapid growth in the past several years.[2] In fiscal year 1977-78 it became the largest of the shared taxes by moving well above the intangibles tax. The franchise tax has experienced uninterrupted growth for several years while the intangibles tax, shared by both counties and cities, has not shown the same stable upward trend. Collections of the intangibles tax are strongly affected by fluctuating stock values. The motor fuels tax trend was similar to the franchise tax trend until 1974-75.

Following the 1971-72 change which increased the municipalities' share of the motor fuels tax, the intangibles tax became second in importance among the shared taxes. In 1972-73 the two taxes were about equal in importance, but in 1973-74 the motor fuels tax share exceeded the intangibles tax share by $2.4 million. The margin was even greater ($3.9 million) in 1974-75 when the intangibles tax collections declined and the motor fuels tax collections remained about the same as in 1973-74. The substantial increase in bank deposits and the market value of shares of stock in the past six years have caused the intangibles tax to move well ahead of the motor fuels tax which experienced declines in 1979-80 and 1980-81.

[2]This rapid growth benefited cities only since counties do not share in this revenue.

As may be seen from the data in Table 3, there was a considerable change in the franchise tax allocations in 1970-71 which was caused by legislation passed by the 1967 General Assembly. This legislation increased the municipalities' proportionate share of the 6 percent gross receipts tax from the amount based on 3/4 of one percent to the amount based on 2 percent, effective June 30, 1969. A second increase became effective July 1, 1970. This change raised the basis for sharing from 2 percent to 3 percent. Thus the cities have received one half of the gross receipts tax paid by utilities on their sales within municipalities since July 1, 1970, and have participated to a greater extent with the State in the revenue growth caused by higher utility rates and greater consumption of utility services.

The franchise tax was the least important of the shared taxes until the changes by the 1967 General Assembly. For fiscal year 1968-69, the last year before the change in the proportionate shares, the amount of the municipalities' shares was only $2.6 million. During the past two fiscal years there was a particularly sharp rise in gross receipts taxes from gas companies and electric power companies. The municipalities' share of gross receipts taxes increased from $45.7 million in 1979-80 to $53.5 million in 1980-81 which amounted to growth of over $7.7 million in a single year. The growth in 1981-82 was even greater and amounted to $10.9 million.

The alcoholic beverage taxes have been the least important of the shared taxes since 1969-70 when the legislative increase in the franchise tax shares became effective. Prior to fiscal year 1979-80, local governments received 47½ percent of the basic excise tax on beer and 50 percent of the unfortified wine excise tax. Effective October 1, 1979, the law was amended to increase the local share of the unfortified wine excise tax to 62 percent and to give local governments a 22 percent share of the fortified wine excise tax. The local share of the beer excise tax was not changed. The increased local shares were not sufficient to change the relative importance of the beverage taxes among the shared revenues.

Per Capita Taxes and Per Capita Income. Total personal income in North Carolina rose about 11 percent in 1980 and about 12½ percent in 1981. Total state and local taxes in fiscal years 1980-81 and 1981-82 were up 6.6 percent and 9.5 percent respectively. The higher growth rates of personal income as compared to taxes in 1980-81 and 1981-82 fiscal years caused the percentage of total personal income going for taxes to fall slightly.

Per capita state and local taxes rose $40 in 1980-81 and about $68 in 1981-82. The per capita personal income gain from 1980 was $655 and for 1981 was $869. There was a decline in real income in 1980 due to the percentage growth in income being less than the rate of inflation. On the other hand, there was an increase in real income in 1981 since the rate of inflation was less than the rate of growth in personal income.

Table 4 contains per capita personal income and per capita state and local tax statistics for North Carolina for the past thirteen years. The totals of population, personal income, and state and local taxes from which the per capita figures are derived are also given in the table.

TABLE 3. LOCAL GOVERNMENTS' SHARES OF STATE TAX COLLECTIONS, BY TYPE OF TAX AND BY YEAR IN WHICH COLLECTED, FOR SPECIFIED FISCAL YEARS

Fiscal year	Franchise tax	Beverage tax	Intangibles tax	Gasoline road tax	Total
1969-1970	$ 7,548,321	$ 6,485,784	$20,794,636	$11,909,266	$ 46,738,007
1970-1971	12,488,552	7,259,281	22,147,785	12,523,711	54,419,329
1971-1972	14,684,719	8,312,821	25,562,643	27,031,936	75,592,119
1972-1973	16,991,401	9,137,373	29,323,525	29,295,989	84,748,288
1973-1974	18,671,802	10,073,411	27,157,681	29,574,961	85,477,855
1974-1975	25,372,435	10,505,997	25,479,161	29,366,486	90,724,079
1975-1976	28,244,359	11,414,211	29,814,024	30,747,712	99,420,306
1976-1977	33,489,090	11,787,697	34,171,826	32,017,463	111,466,076
1977-1978	37,513,624	12,726,450	35,117,419	33,502,143	118,859,636
1978-1979	41,315,778	13,450,554	37,769,751	34,650,125	127,186,208
1979-1980	45,725,383	14,814,826	39,602,585	32,640,779	132,783,573
1980-1981	53,465,348	16,073,318	45,785,588	31,350,689	146,674,943
1981-1982	64,364,549	16,747,828	51,267,376	43,060,115	175,439,868

Notes:

Franchise tax: Six percent tax on gross receipts of telephone (local business), electric and gas companies from sales within municipalities shared with municipalities as follows: before 1969-70 fiscal year, 3/4 of 1 percent of gross receipts (12 1/2 percent of tax collections); 1969-70, 2 percent of gross receipts (33 1/3 percent of tax collections); beginning July 1, 1970, 3 percent of gross receipts (50 percent of tax collections).

Beverage tax: For years prior to 1979-80, net collections from excise taxes on beer and unfortified wine were shared with local governments as follows: 47 1/2 percent of basic excise tax on beer and 50 percent of unfortified wine excise tax. Law amended effective October 1, 1979 to increase local share of unfortified wine excise tax collections to 62 percent and to give local governments a 22 percent share of fortified wine excise tax collections. Share of beer excise tax collections not changed. Distribution to counties and municipalities permitting beer and wine sales is based on population.

Intangibles tax: Local governments receive the net collections after deduction of (1) cost of collection, (2) tax credits allowed on franchise tax, (3) operating costs of the Property Tax Commission and the Ad Valorem Tax Division of the Department of Revenue, (4) operating costs of a training program in property tax appraisal and assessment administration (1981-1982 only), (5) expenses of Property Tax Study Committee (1981-1982 only).

Gasoline tax: Effective July 1, 1981, municipalities receive an amount equal to collections from 1 3/8 cent per gallon of the gasoline tax as state aid for construction and maintenance of city streets. For fiscal years 1971-72 through 1980-81 the amount shared was equal to collections from 1 cent per gallon; prior to 1971-72, the amount shared was equal to collections from 1/2 cent per gallon.

Distributions: The franchise tax is distributed quarterly. The beverage tax is distributed annually within 60 days after September 30. The intangibles tax is distributed annually about 45 days after the fiscal year in which collected. The gasoline tax is distributed annually on or before October 1 after the fiscal year in which collected.

TABLE 4. TOTAL STATE AND LOCAL TAXES IN NORTH CAROLINA AS COMPARED TO POPULATION AND INCOME FOR SPECIFIED FISCAL YEARS

Fiscal year	Population	Total personal income	State and local taxes		Per capita income and taxes			Percent taxes are of income	
			Total state	Total state and local	Personal income	State taxes	State and local taxes	Total state	Total state and local
1969-1970	5,031,000	$15,087,000,000	$1,182,688,454	$1,623,628,783	$2,999	$235.08	$322.72	7.8	10.8
1970-1971	5,099,000	16,419,000,000	1,277,862,398	1,770,955,535	3,220	250.61	347.31	7.8	10.8
1971-1972	5,201,000	17,736,000,000	1,432,672,006	1,990,457,700	3,410	275.46	382.71	8.1	11.2
1972-1973	5,296,000	20,065,000,000	1,630,876,166	2,271,101,040	3,789	307.94	428.83	8.1	11.3
1973-1974	5,382,000	22,827,000,000	1,798,815,428	2,512,409,858	4,241	334.23	466.82	7.9	11.0
1974-1975	5,461,000	25,050,000,000	1,895,707,101	2,699,290,841	4,587	347.14	494.29	7.6	10.8
1975-1976	5,535,000	26,902,000,000	2,050,374,921	2,931,507,85"	4,860	370.44	529.63	7.6	10.9
1976-1977	5,593,000	29,922,000,000	2,398,912,456	3,358,984,562	5,350	428.91	600.57	8.0	11.2
1977-1978	5,669,000	32,749,000,000	2,657,404,332	3,707,714,933	5,777	468.76	654.03	8.1	11.3
1978-1979	5,739,000	37,161,000,000	3,015,775,176	4,162,457,473	6,475	525.49	725.29	8.1	11.2
1979-1980	5,802,000	41,336,000,000	3,303,828,366	4,571,877,755	7,125	569.43	787.98	8.0	11.1
1980-1981	5,888,000	45,810,000,000	3,479,515,527	4,874,075,537	7,780	590.95	827.80	7.6	10.6
1981-1982	5,954,000	51,494,000,000	3,816,738,838	5,336,283,985	8,649	641.04	896.25	7.4	10.4

Note: Personal income data obtained from Survey of Current Business, August, 1982, U.S. Department of Commerce, Bureau of Census July 1 population estimates derived from dividing "total personal income" by "per capita income." Income data are for calendar year and thus lag six months behind tax data.

PART II
THE STATE GENERAL FUND REVENUES

Despite the continuing effects of the recession in fiscal year 1981-82, total revenues of the General Fund showed a better gain than in fiscal year 1980-81. Total revenues were up 6.8 percent and amounted to $3.2 billion. Tax revenues grew 8.1 percent while non-tax revenues dropped 14.6 percent. The unusual percentage decrease in non-tax revenues was brought about primarily by much smaller general shared federal revenue.

The 8.1 percent growth in tax revenues came largely from the individual income tax and to a lesser degree from the sales tax and corporate franchise tax. The individual income tax collections registered an increase of 11.2 percent and accounted for well over half of the growth in tax revenues. The sales tax collections were sluggish with only 5.5 percent growth. The dollar gain in sales tax revenue was greater than the dollar growth in corporate franchise tax collections; however, the percentage growth of the corporate franchise tax was more than double the rate of growth for the sales tax.

Total General Fund revenues in fiscal year 1980-81 were $3 billion with an increase of 6.4 percent over fiscal year 1979-80. Tax revenues were up 7.8 percent while non-tax revenues dropped over 12 percent. As in fiscal year 1981-82, the increase in individual income tax collections was the most important factor in the tax revenue growth. Revenues from this tax were 10.4 percent higher than in 1979-80 and brought in better than 50 percent of the revenue gain. The sales tax had a larger revenue increase than in 1981-82 and accounted for over one fifth of the revenue growth. Corporate franchise tax collections registered a 17.2 percent increase, over two and one half times the growth rate experienced by the sales tax, although the dollar growth in the corporate franchise tax collections was only $34.5 million compared to the growth of $45.2 million in the sales tax.

Non-tax revenue decreased in fiscal year 1980-81 also. The 12.4 percent decline amounted to $25.1 million and was again due to smaller general shared federal revenue. Income from the treasurer's investments decreased slightly, less than 2 percent. Of the three major sources of non-tax revenue only judicial department receipts increased, but the amount of the increase was less than $500,000.

General Fund Revenues, Expenditures, and Credit Balances. The credit balance at the end of fiscal year 1981-82 was the lowest since 1975-76. From a record high of almost $285 million at the end of fiscal year 1979-80, the balance dropped to $108.5 million at the end of 1981-82 as expenditures exceeded revenues during both of the latest two fiscal years. The greater difference occurred during fiscal year 1980-81 when expenditures exceeded revenues by $130 million. The balance dropped an additional $46 million during fiscal year 1981-82.

In Chart 2 the **differences between net revenue and current expenditures** of the General Fund for the past eleven fiscal years are shown graphically. Current expenditures do not include amounts spent for capital improvements. The size and direction of the bars in this chart indicate the effect on the credit balance. The differences, however, do not measure the exact change in the credit balance because appropriations for capital improvements must come from the existing credit balance or from current revenues. The amounts depicted by the bars are taken from column (5) in Table 5.

The credit balances for the past thirteen fiscal years are shown in column (7) of Table 5. From these figures it can be seen that the lowest credit balance was reached in [illegible]75 with very little change in 1975-76. The sharp decline in 1974-75 occurred because current expenditures increased at a higher rate than current revenues and the 1973 legislature in its second session made additional capital improvements appropriations for fiscal year 1974-75, the second year of the biennium. Up until that year all capital improvements appropriations had been made for the first year of each biennium and treated as expenditures in the first year even though actual expenditures of the funds occurred over a period of years.

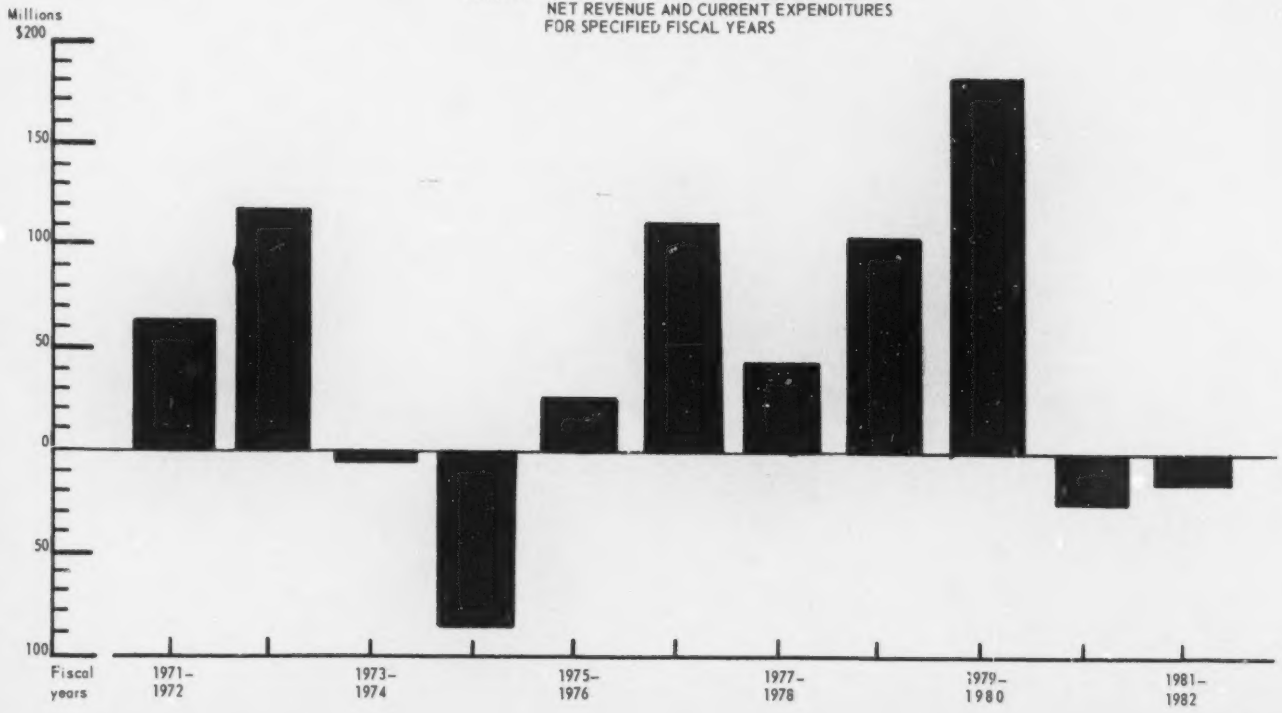
Although the credit balance at the end of fiscal year 1981-82 was not the lowest in the past thirteen years, the credit balance was historically low when compared to the level of current expenditures. The ratio of the credit balance to current expenditures was about 3.34 percent. This was the lowest percentage recorded in the years covered in Table 5. For the seven fiscal years between 1973-74 and 1981-82 the ratios ranged from less than 3½ to just over 10½ percent. In contrast, for the ten year period ending with fiscal year 1973-74, the ratios ranged from 11 to 31 percent.

Total General Fund expenditures in fiscal year 1981-82 were nearly $3,276 million, almost 4 percent above 1980-81. The increase amounted to $121.5 million. Most of the additional spending was for education. Expenditures for public schools rose from $1,391 million to $1,477 million, a gain of $86 million; for higher education, spending was up $63 million, from $653 million to $716 million. Expenditures for health, welfare and rehabilitation were only 3 percent greater than in 1980-81, an increase of almost $14 million. Of all categories, the general government category had the largest percentage gain (almost 13 percent), but the dollar increase, $14 million, was much below the growth in education expenditures. Each of the other major categories changed by less than $10 million.

In fiscal year 1980-81 General Fund expenditures were about 15 percent above the level of fiscal year 1979-80. The dollar growth was $409.5 million and again the public schools, higher education, and health, welfare and rehabilitation were the key categories. Public schools received about $161 million more of General Fund money than in fiscal year 1979-80 while higher education received about $96 million more. Each group experienced larger dollar growth and larger percentage growth than in fiscal year 1981-82.

Tax Revenues of the General Fund. The growth in General Fund tax revenue during the past two fiscal years amounted to nearly $438.5 million. The 1980-81 fiscal year gain was over $206.7 million; in 1981-82 there was a gain of over $231.75 million. The individual income tax collections during the same two year period advanced $269 million while the sales tax revenue grew about one third as much.

CHART 2. GENERAL FUND: DIFFERENCES BETWEEN NET REVENUE AND CURRENT EXPENDITURES FOR SPECIFIED FISCAL YEARS



The data in Table 6 show the relative importance of each one of the major General Fund taxes during the past two fiscal years. Chart 3 presents collection data graphically for these taxes for the past seven fiscal years. The income taxes paid by individuals and corporations provided over half of the total revenues received by the General Fund in each of the past two fiscal years. While the sales tax is second only to the income taxes in importance, the share of this tax has been declining slowly for several years. Sales tax revenue grew at a rate much lower than the income taxes in fiscal year 1981-82 and its share of the total dropped to just over 24 percent. Of the remaining taxes, the corporate franchise tax accounted for the largest portion, 8 percent. All other taxes together contributed about 9½ percent of the total revenue.

In fiscal year 1981-82 the individual and corporation income taxes and the sales tax recorded a combined gain of $184 million, or 79 percent of the total tax revenue gain of almost $232 million. The corporate franchise tax was responsible for 15 percent of the growth and insurance taxes, about 3 percent.

The General Fund tax revenues experienced a smaller dollar increase in fiscal year 1980-81 and a slightly smaller percentage increase. The percentage change in the individual income tax collections was 10.4 percent compared to 11.2 percent in 1981-82. The sales tax and the corporate franchise tax both recorded better percentage gains in 1980-81 along with several other smaller revenue producers including inheritance, gift, cigarette, soft drink, and beverage taxes. Privilege license taxes, insurance taxes, and building and loan association taxes exhibited lower growth rates than in 1981-82.

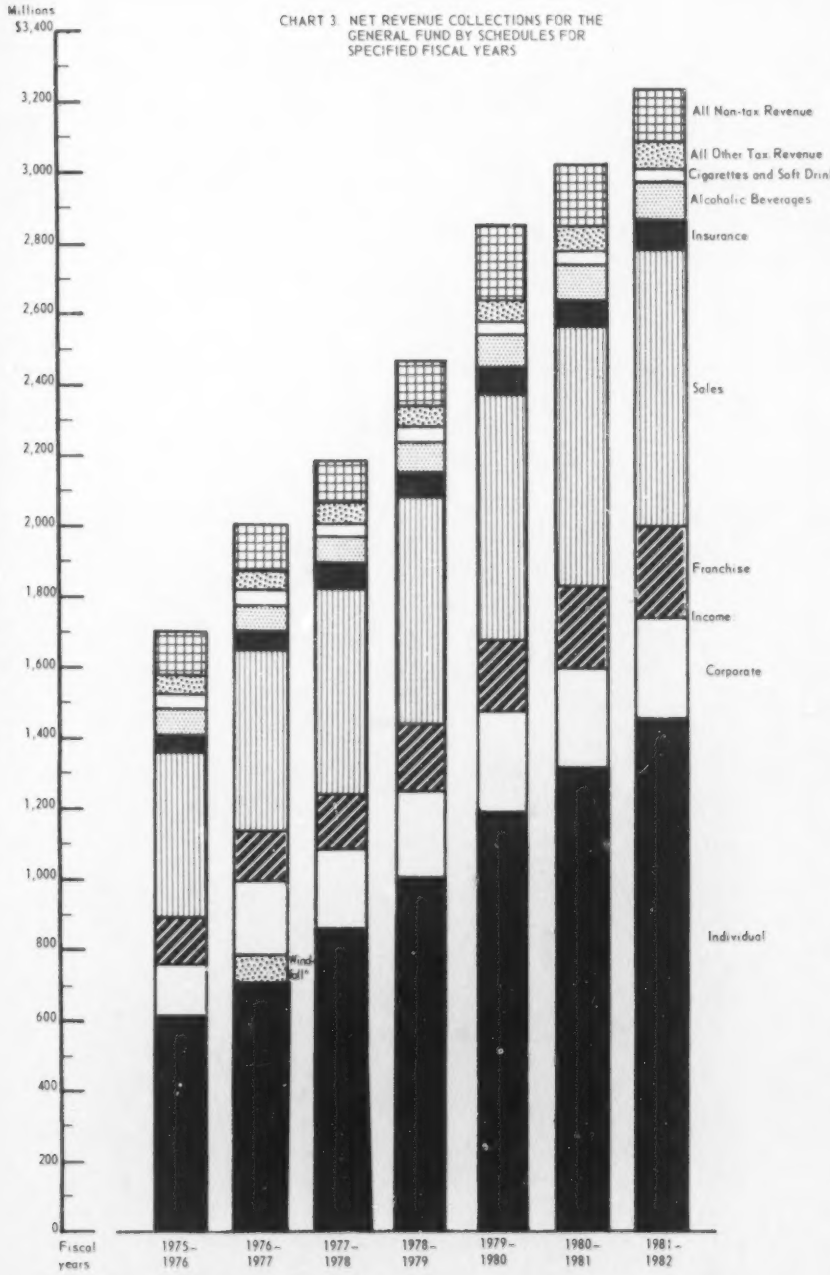
Table 6 gives the amount of collections for each of the General Fund taxes and the amount of non-tax revenue for the latest two fiscal years along with the percentage change between the two years. A few taxes showed decreases in fiscal year 1981-82. The soft drink tax collections declined by less than 2 percent. Gift taxes were off 14½ percent. Corporation income taxes declined in both fiscal years, almost 4 percent in 1980-81 and less than one percent in 1981-82.

Non-tax Revenues of the General Fund. Non-tax revenues decreased 25 percent during the past two fiscal years, from $203 million in fiscal year 1979-80 to $152 million in fiscal year 1981-82.

Non-tax revenues for fiscal year 1981-82 were $26 million below 1980-81. General shared federal revenue was primarily responsible for this decline. Revenue from this source decreased $28 million from fiscal year 1980-81. Of the major non-tax revenues only one category, income from the treasurer's investments, increased during fiscal year 1981-82. Income from the treasurer's investments reached a record high of $115.6 million, a gain of $7 million over 1980-81, and was the most important source of non-tax revenue during fiscal year 1981-82. Judicial department receipts, the second largest source of non-tax revenue in fiscal year 1981-82, were down $1.8 million. Changes in the remaining small categories had little effect on the year's decline.

In fiscal year 1980-81 there was a 12.4 percent decrease in General Fund non-tax revenue, again largely because of the decline in general shared federal revenue. Non-tax revenue for the year came to $177.86 million compared to $202.96 million for 1979-80. General shared federal revenue amounted to almost $28.4 million, less than half that received in fiscal year 1979-80. Income from the treasurer's investments declined about 2 percent and judicial department receipts were up over 2 percent. Some of the smaller categories, such as receipts of the Industrial Commission and railroad dividends, had substantial percentage growth, but were too small to have any significant effect on the total non-tax revenue.

CHART 3. NET REVENUE COLLECTIONS FOR THE GENERAL FUND BY SCHEDULES FOR SPECIFIED FISCAL YEARS



*Estimated non-recurring windfall of $73,285,000 from acceleration of certain individual income tax withholding payments.

TABLE 1. RECEIPTS OF MAJOR STATE OPERATING FUNDS FOR DESIGNATED FISCAL YEARS

Fund and type of revenue	1977-1978		1978-1979		1979-1980		1980-1981		1981-1982		1980-1981 to 1981-1982
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Percent change
General Fund:											
Tax revenue	$2,060,481,748	69.68	$2,337,218,145	68.86	$2,639,213,990	70.08	$2,845,953,448	72.91	$3,077,712,837	73.88	8.1
Non-tax revenue	112,856,167	3.82	123,361,309	3.63	202,556,821	5.39	177,858,985	4.56	151,828,015	3.64	−14.6
Total	$2,173,337,915	73.50	$2,460,579,454	72.49	$2,842,170,811	75.47	$3,023,812,433	77.47	$3,229,540,852	77.52	6.8
Highway Fund:											
Tax revenue	$ 426,311,754	14.42	$ 443,416,018	13.06	$ 429,691,416	11.41	$ 421,250,232	10.79	$ 532,455,597	12.78	26.4
Non-tax revenue	25,340,965	0.86	34,673,859	1.02	25,281,553	0.67	34,986,122	0.90	20,866,276	0.50	−40.4
Federal aid	161,508,457	5.46	220,334,283	6.49	233,891,205	6.21	210,699,259	5.40	176,646,385	4.24	−16.2
Total	$ 613,161,176	20.74	$ 698,424,160	20.58	$ 688,864,174	18.29	$ 666,935,613	17.09	$ 729,968,258	17.52	9.5
Total two funds	$2,786,499,091	94.24	$3,159,003,614	93.07	$3,531,034,985	93.76	$3,690,748,046	94.56	$3,959,509,110	95.04	7.3
Payroll taxes	170,610,830*	5.76	235,141,013	6.93	234,922,960	6.24	212,311,847	5.44	206,570,404	4.96	−2.7
Grand total	$2,957,109,921	100.00	$3,394,144,627	100.00	$3,765,957,945	100.00	$3,903,059,893	100.00	$4,166,079,514	100.00	6.7

Note: Federal aid to General Fund, receipts by special funds, and earnings of the prison system and institutions are not included. General Shared Federal Revenue is included in General Fund non-tax revenue.

*Effective January 1, 1978, limit on taxable wages increased from $4,200 to $6,000 per employee.

TABLE 2. TOTAL LOCAL AND STATE TAX BILL IN NORTH CAROLINA AND INDEX NUMBERS FOR SPECIFIED FISCAL YEARS

Fiscal year	Local levies				State tax collections				Total all local and state
	County	Municipal	District and township	Total	General Fund	Highway Fund	Payroll	Total	
	Amounts				Amounts				
1969-1970	$266,362,099	$148,741,791	$25,836,439	$ 440,940,329	$ 841,714,068	$291,850,569	$ 49,123,817	$1,182,688,454	$1,623,628,783
1970-1971	297,035,671	167,969,809	28,087,657	493,093,137	921,444,692	310,894,251	45,523,455	1,277,862,398	1,770,955,535
1971-1972	336,539,851	191,526,081	29,719,762	557,785,694	1,051,899,702	336,064,419	44,707,885	1,432,672,006	1,990,457,700
1972-1973	385,092,955	222,413,144	32,718,775	640,224,874	1,213,997,044	361,360,452	55,518,670	1,630,876,166	2,271,101,040
1973-1974	432,978,537	244,111,495	36,681,317	713,771,349	1,358,185,468	366,870,619	73,759,341	1,798,815,428	2,512,586,777
1974-1975	489,611,107	280,840,698	33,131,935	803,583,740	1,451,184,100	365,021,352	79,501,649	1,895,707,101	2,699,290,841
1975-1976	539,556,200	303,326,534	38,250,202	881,132,936	1,571,845,454	391,031,208	87,498,259	2,050,374,921	2,931,507,857
1976-1977	594,486,753	326,025,730	39,559,623	960,072,106	1,869,966,758	404,719,248	124,226,450	2,398,912,456	3,358,984,562
1977-1978	654,114,057	351,520,408	44,676,136	1,050,310,601	2,060,481,748	426,311,754	170,610,830	2,657,404,332	3,707,714,933
1978-1979	716,861,888	380,021,133	49,799,276	1,146,682,297	2,337,218,145	443,416,018	235,141,013	3,015,775,176	4,162,457,473
1979-1980	798,524,961	415,705,842	53,818,586	1,268,049,389	2,639,213,990	429,691,416	234,922,960	3,303,828,366	4,571,877,755
1980-1981	875,722,880	457,161,757	61,675,373	1,394,560,010	2,845,953,448	421,250,232	212,311,847	3,479,515,527	4,874,075,537
1981-1982	966,347,805	495,400,293	57,797,049	1,519,545,147	3,077,712,837	532,455,597	206,570,404	3,816,738,838	5,336,283,985
	Index Numbers 1975-1976 = 100				Index Numbers 1975-1976 = 100				
1969-1970	49.4	49.0	67.5	50.0	53.5	74.6	56.1	57.7	55.4
1970-1971	55.1	55.4	73.4	56.0	58.6	79.5	52.0	62.3	60.4
1971-1972	62.4	63.1	77.7	63.3	66.9	85.9	51.1	69.9	67.9
1972-1973	71.4	73.3	85.5	72.7	77.2	92.4	63.5	79.5	77.5
1973-1974	80.2	80.5	95.9	81.0	86.4	93.8	84.3	87.7	85.7
1974-1975	90.7	92.6	86.6	91.2	92.3	93.3	90.9	92.5	92.1
1975-1976	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1976-1977	110.2	107.5	103.4	109.0	119.0	103.5	142.0	117.0	114.6
1977-1978	121.2	115.9	116.8	119.2	131.1	109.0	195.0	129.6	126.5
1978-1979	132.9	125.3	130.2	130.1	148.7	113.4	268.7	147.1	142.0
1979-1980	148.0	137.0	140.7	143.9	167.9	109.9	268.5	161.1	156.0
1980-1981	162.3	150.7	161.2	158.3	181.1	107.7	242.6	169.7	166.3
1981-1982	179.1	163.3	151.1	172.5	195.8	136.2	236.1	186.1	182.0

Note: Local levies include property taxes, capitation (poll) tax, license taxes, dog taxes, sales taxes, and local shares of intangible property, franchise, and beverage taxes.

TABLE 5. GENERAL FUND REVENUES, EXPENDITURES, AND CREDIT BALANCE FOR FISCAL YEARS

Fiscal year	Net revenues (1)	Current expenditures (2)	Reserve for permanent appropriations (3)	Total current expenditures including reserves (4)	Difference in total revenues and expenditures for year (5)	Appropriations to special funds (permanent improvements)* (6)	Total credit balance at end of year** (7)
1969-1970	$ 878,550,034	$ 831,087,413	$ 6,317,492	$ 837,404,905	$ 41,145,129	$ 75,588,603	$118,892,302
1970-1971	967,636,156	936,810,953	2,500,077	939,311,030	28,325,126	.....	147,217,428
1971-1972	1,093,909,181	1,027,338,434	4,014,646	1,031,353,080	62,556,101	64,891,192	144,882,337
1972-1973	1,259,415,819	1,136,027,054	3,473,589	1,139,500,643	119,915,176	.....	264,797,513
1973-1974	1,429,764,463	1,405,610,888	27,630,754	1,433,241,642	(3,477,179)	86,622,446	174,697,888
1974-1975	1,544,097,052	1,625,211,761	2,491,870	1,627,703,631	(83,606,579)	36,165,337	54,925,972
1975-1976	1,696,857,730[a]	1,670,011,262	.....	1,670,011,262	26,846,468	23,948,648	57,823,792
1976-1977	2,003,528,637	1,890,839,697	.....	1,890,839,697	112,688,940	28,969,937	141,542,795
1977-1978	2,173,337,915	2,122,508,046	8,642,704	2,131,150,750	42,187,165	4,749,000	178,980,960
1978-1979	2,460,579,454	2,358,332,842	.....	2,358,332,842	102,246,612	93,778,818	187,448,754
1979-1980	2,842,170,811	2,660,272,289	.....	2,660,272,289	181,898,522	84,378,719	284,968,557
1980-1981	3,023,812,433	3,050,012,908	.....	3,050,012,908	(26,200,475)	104,141,290	154,626,792
1981-1982	3,229,540,852	3,244,758,733	.....	3,244,758,733	(15,217,881)	30,861,142	108,547,769

Note: Appropriations to special funds for capital improvements are not included in either column (2) or column (4). These funds are shown in column (6) and are regarded as expended in ascertaining the credit balances in column (7), but actual expenditures may be made over a period of years. If the amount in column (6) is subtracted from the amount in column (5), the result is the net change in the credit balance from the preceding year with the correct algebraic sign.

*Transfer of statutory appropriations to various capital improvement funds to be spent as projects require.

**Federal Revenue Sharing Trust Fund balances are not included.

[a]General Shared Federal Revenue included as follows starting fiscal year 1975-76:

1975-76	$48,779,830
1976-77	50,764,604
1977-78	29,610,118
1978-79	28,024,132
1979-80	56,901,247
1980-81	28,391,897
1981-82	262,398

INHERITANCE AND GIFT TAXES

Inheritance tax collections continued to increase during the past two fiscal years although the fiscal year 1981-82 collections of nearly $43.5 million were only one-tenth of one percent above those of the previous year. Collections for fiscal year 1980-81 totaled $43.4 million, an increase of 8.4 percent over collections in 1979-80, and were more than double the level of fiscal year 1970-71.

Gift tax collections approached $2.2 million in fiscal year 1980-81, an increase of 4.7 percent, before declining 14.5 percent to $1.85 million in 1981-82. Gift tax collections have exceeded $2 million in only four of the latest fourteen years.

Changes in the Law Enacted by the 1981 General Assembly. Several amendments to the inheritance tax law were enacted by the 1981 General Assembly in their June, 1982, session effective for estates of persons dying on or after July 1, 1982.

Two of the amendments were to G.S. 105-3 which deals with property exempt from the inheritance tax. A new subdivision was added to the statute to exempt the value of an annuity receivable by any beneficiary (other than the estate) under a federal employee retirement program to which the employee made contributions during his working years. Another change amended subdivision (5) by deleting the reference to lump sum distributions in determining whether certain payments from the decedent's qualified retirement plan would be exempt.

Parallel changes in the law were made in the requirements for filing returns and in the requirement for Clerks of Superior Courts to report deaths to the Secretary of Revenue. Since 1979 the law has not required returns to be filed and Clerks have not been required to report deaths if the gross value of the estate was less than $20,000 and all beneficiaries were Class A. The 1981 amendments to the law provide that returns are not required to be filed and Clerks are not to report deaths if the gross value of the estate is less than $75,000 and all beneficiaries are Class A.

Another legislative change of interest, although not a change in the inheritance tax law, was to G.S. 29-14 which governs the share of an intestate decedent's estate to be distributed to a surviving spouse. The statute was rewritten by the first session of the 1981 General Assembly effective for the estates of persons dying on or after March 5, 1981. The amendment provides that the surviving spouse will receive (1) at least a one-third undivided interest in the real property in the estate and (2) either the first $15,000 or $25,000 of the value of personal property plus one-third or more of the remaining value of the personal property, depending upon the number and relationship of the remaining beneficiaries. Previously, the provisions now applicable to the shares of personal property applied to the estate as a whole without regard to the classes of property.

TABLE 8. INHERITANCE AND GIFT TAX COLLECTIONS FOR FISCAL YEARS 1968-1969 THROUGH 1981-1982

Fiscal years	Inheritance tax	Gift tax
1968-1969	$21,328,167	$2,895,731
1969-1970	17,825,615	1,110,296
1970-1971	18,808,607	833,715
1971-1972	22,164,706	1,049,991
1972-1973	34,030,814	1,767,004
1973-1974	29,196,269	1,951,410
1974-1975	26,202,077	1,522,474
1975-1976	28,280,942	1,705,245
1976-1977	31,038,176	6,015,304
1977-1978	35,122,343	1,812,052
1978-1979	37,709,225	1,643,138
1979-1980	40,077,396	2,072,025
1980-1981	43,433,565	2,169,531
1981-1982	43,480,619	1,854,909

TABLE 9. INHERITANCE AND GIFT TAX COLLECTIONS BY COUNTIES FOR FISCAL YEARS 1980-1981 AND 1981-1982

Counties	1980-1981			1981-1982		
	Inheritance tax	Gift tax	Total	Inheritance tax	Gift tax	Total
Alamance	$ 625,573	$ 36,715	$ 662,288	$ 679,340	$ 34,315	$ 713,655
Alexander	27,036	121	27,157	36,973	685	37,658
Alleghany	110,700	1,595	112,295	86,966	332	87,298
Anson	136,741	1,789	138,530	220,867	25,936	246,803
Ashe	216,409	8,486	224,895	72,657	1,271	73,928
Avery	4,286	444	4,730	104,482	559	105,041
Beaufort	559,820	13,594	573,414	484,033	28,297	512,330
Bertie	172,741	42,926	215,667	114,236	22,216	136,452
Bladen	89,133	9,963	99,096	154,129	23,653	177,782
Brunswick	146,761	1,915	148,676	112,142	.....	112,142
Buncombe	1,241,723	45,947	1,287,670	1,605,676	40,573	1,646,249
Burke	381,811	5,832	387,643	640,728	12,084	652,812
Cabarrus	474,097	17,070	491,167	547,886	41,794	589,680
Caldwell	164,530	22,675	187,205	236,168	8,022	244,190
Camden	15,532	1,380	16,912	39,286	3,872	43,158
Carteret	193,647	4,041	197,688	292,080	5,663	297,743
Caswell	68,982	7,026	76,008	44,998	9,584	54,582
Catawba	1,208,637	30,400	1,239,037	581,834	33,497	615,331
Chatham	129,401	36,371	165,772	181,376	2,153	183,529
Cherokee	50,122	2,585	52,707	50,088	2,687	52,775
Chowan	129,568	3,062	132,630	106,304	6,988	113,292
Clay	2,827	.....	2,827	23,978	1,070	25,048
Cleveland	333,146	14,706	347,852	284,079	1,920	285,999
Columbus	185,787	24,350	210,137	244,184	8,293	252,477
Craven	290,966	13,368	304,334	430,775	12,035	442,810
Cumberland	948,180	39,893	988,073	537,837	34,176	572,013
Currituck	29,936	109	30,045	116,343	7,052	123,395
Dare	124,195	8,079	132,274	254,188	13,563	267,751
Davidson	920,668	45,516	966,184	737,033	59,014	796,047
Davie	149,949	9,388	159,337	248,079	14,952	263,031
Duplin	242,594	6,640	249,234	409,054	2,820	411,874
Durham	1,217,389	49,550	1,266,939	890,934	30,951	921,885
Edgecombe	860,764	7,223	867,987	667,004	17,007	684,011
Forsyth	2,212,959	134,188	2,347,147	2,911,755	58,786	2,970,541
Franklin	136,620	8,787	145,407	185,747	6,777	192,524
Gaston	900,290	41,978	942,268	1,115,793	57,820	1,173,613
Gates	13,998	1,737	15,735	16,644	1,314	17,958
Graham	41,251	9,568	50,819	24,100	141	24,241
Granville	222,063	18,160	240,223	189,067	1,590	190,657
Greene	35,805	3,664	39,469	84,458	9,461	93,919
Guilford	4,295,614	256,746	4,552,360	4,102,178	221,304	4,323,482
Halifax	242,554	10,071	252,625	375,158	5,475	380,633
Harnett	221,087	7,244	228,331	204,556	7,870	212,426
Haywood	171,749	6,432	178,181	224,975	11,362	236,337
Henderson	756,236	8,497	764,733	718,824	28,001	746,825

TABLE 9. — Continued

Counties	1980-1981			1981-1982		
	Inheritance tax	Gift tax	Total	Inheritance tax	Gift tax	Total
Hertford	$ 109,415	$ 5,295	$ 114,710	$ 118,898	$ 1,329	$ 120,227
Hoke	56,098	8,532	64,630	33,289	2,931	36,220
Hyde	94,068	818	94,886	40,054	.....	40,054
Iredell	373,360	25,220	398,580	482,494	11,777	494,271
Jackson	79,630	3,689	83,319	127,452	8,616	136,068
Johnston	473,890	36,566	510,456	521,191	28,044	549,235
Jones	84,964	6,936	91,900	13,617	.....	13,617
Lee	398,775	4,318	403,093	426,601	6,821	433,422
Lenoir	372,893	22,042	394,935	284,797	19,122	303,919
Lincoln	146,795	8,730	155,525	161,228	4,666	165,894
Macon	135,341	4,834	140,175	211,003	2,861	213,864
Madison	23,491	4,139	27,630	31,357	1,174	32,531
Martin	75,455	5,374	80,829	221,611	1,347	222,958
McDowell	168,889	7,867	176,756	140,400	4,241	144,641
Mecklenburg	4,162,095	141,987	4,304,082	3,409,126	168,448	3,577,574
Mitchell	411,036	935	411,971	91,717	4,885	96,602
Montgomery	218,581	3,793	222,374	194,895	400	195,295
Moore	820,783	77,468	898,251	582,212	48,003	630,215
Nash	697,994	30,976	728,970	788,814	34,288	823,102
New Hanover	897,444	27,591	925,035	1,254,822	58,899	1,313,721
Northampton	177,444	7,377	184,821	197,109	21,657	218,766
Onslow	127,751	10,499	138,250	173,176	1,714	174,890
Orange	1,626,644	86,677	1,713,321	611,056	33,542	644,598
Pamlico	34,445	864	35,309	57,376	381	57,757
Pasquotank	542,690	18,065	560,755	529,767	10,379	540,146
Pender	79,619	11,860	91,479	108,462	3,509	111,971
Perquimans	30,956	2,852	33,808	19,800	627	20,427
Person	173,059	10,100	183,159	186,138	6,649	192,787
Pitt	824,935	83,820	908,755	706,188	26,101	732,289
Polk	619,593	16,507	636,100	401,472	3,074	404,546
Randolph	466,324	18,269	484,593	474,123	19,910	494,033
Richmond	108,565	13,980	122,545	303,738	2,429	306,167
Robeson	446,873	71,011	517,884	325,350	23,588	348,938
Rockingham	377,037	12,896	389,933	307,923	58,136	366,059
Rowan	626,478	68,354	694,832	565,734	23,285	589,019
Rutherford	174,039	3,805	177,844	222,740	2,914	225,654
Sampson	402,993	13,436	416,429	382,276	3,006	385,282
Scotland	321,145	2,127	323,272	252,867	27,441	280,308
Stanly	219,820	987	220,807	422,681	813	423,494
Stokes	51,083	905	51,988	59,928	60	59,988
Surry	125,233	7,731	132,964	472,826	4,438	477,264
Swain	20,862	503	21,365	42,027	150	42,177
Transylvania	72,955	4,062	77,017	116,008	4,605	120,613
Tyrrell	13,114	1,305	14,419	2,042	.....	2,042
Union	298,480	20,309	318,789	437,580	28,987	466,567

TABLE 9. — Continued

Counties	1980-1981			1981-1982		
	Inheritance tax	Gift tax	Total	Inheritance tax	Gift tax	Total
Vance	$ 299,794	$ 3,561	$ 303,355	$ 358,374	$ 6,892	$ 365,266
Wake	2,861,333	136,262	2,997,595	2,959,071	155,184	3,114,255
Warren	171,213	1,361	172,574	152,310	.....	152,310
Washington	157,086	.....	157,086	55,176	2,362	57,538
Watauga	137,510	11,010	148,520	56,823	5,090	61,913
Wayne	648,411	46,379	694,790	555,922	26,064	581,986
Wilkes	131,384	4,978	136,362	131,603	11,772	143,375
Wilson	525,386	10,562	535,948	969,100	11,113	980,213
Yadkin	132,015	12,065	144,080	185,236	15,641	200,877
Yancey	60,085	1,118	61,203	88,207	3,298	91,505
Out-of-state	631,674	20,389	652,063	827,808	20,159	847,967
Gross collections	$44,222,902	$2,182,927	$46,405,829	$44,242,587	$1,889,757	$46,132,344
Less: refunds	789,337	13,396	802,733	761,968	34,847	796,815
Net collections	$43,433,565	$2,169,531	$45,603,096	$43,480,619	$1,854,909	$45,335,528

Note: Detail may not add to totals due to rounding.

PRIVILEGE LICENSE TAXES
(Schedule B)

Privilege license tax collections reached record highs of $13.6 million in fiscal year 1980-81 and $16.6 million in fiscal year 1981-82.

Collections during fiscal year 1980-81 were up only 1.5 percent over fiscal year 1979-80 for an absolute gain of $198,995. Among the more important license categories, collections from entertainments were up 5 percent, installment paper dealers' payments rose over 6 percent and banking institutions paid 43.5 percent more in license tax. The gain in the installment paper dealers category was a partial recovery from an 11 percent decline in payments in fiscal year 1979-80. The very large percentage gain in collections from banking institutions amounted to $242,662.

Although collections declined in over half of the license tax categories during fiscal year 1980-81, payments in only two of the more important categories dropped. Collections from sundries licenses fell 7 percent from the previous year and loan agencies and brokers paid 17 percent less.

Collections in fiscal year 1981-82 were the highest ever recorded and were up 22.2 percent over the previous high recorded in 1980-81. The 1981-82 collection year began with an increase of over 12½ percent during the month of July, 1981; this amounted to a gain of more than $580,000 over collections during July, 1980. Of even greater importance in explaining the annual growth was the increase in collections during the last month of the fiscal year. Collections in June, 1982, increased 43.8 percent, nearly $1.7 million, over collections in June, 1981. However, a substantial part of the June 1982 increase was likely attributable to the timing of the payments for the 1982-83 license year.

During fiscal year 1981-82, there were significant **increases** in collections from entertainments, contractors and construction companies, installment paper dealers, loan agencies and brokers, the professional category, automobile dealers and service stations, and branch or chain stores. The increase in collections from installment paper dealers was especially noticeable and amounted to over $481,000.

Decreases in collections were recorded during fiscal year 1981-82, as compared to the previous year, in only three categories: carnival companies, lightning rod agents, and banking institutions. Of these, only the decrease in collections from banking institutions was significant. Collections from banking institutions decreased $88,033, or 11 percent, from the preceding year.

Table 10 gives collections by section of the law for the last two fiscal years. Collections from installment paper dealers, the largest revenue producer among the various license taxes, were well above $2.5 million in fiscal year 1980-81 and over $3 million in fiscal year 1981-82. In fiscal year 1980-81, entertainments, contractors and construction companies, and automobile dealers and service stations each yielded revenues in excess of $1 million while sundries and the professional category yielded revenues of over $900,000 each. The collection pattern among the major revenue sources listed above was about the same for fiscal year 1981-82 except that collections from sundries, the professional category, and loan agencies and brokers rose to over $1 million and branch or chain stores exceeded $900,000.

The timing of license tax payments is an important factor in the fluctuations of license tax collections recorded in June and July of each year. Since 1963, privilege license tax payments have been due on or before July 1, the beginning of the fiscal year. Thus some of the payments for a given license year may be received at the close of one fiscal year while other payments for the same license year may be received after the beginning of the succeeding fiscal year. Such shifting of payments between fiscal years can cause substantial differences in the level of collections and conceal real growth or decline from one year to the next.

Changes in the Law Enacted by the 1981 General Assembly. Numerous changes were made in the privilege license tax during the first session of the 1981 General Assembly and were effective July 1, 1981. Several of the amendments were enacted to clarify existing law. The law was amended to clarify that operators of theatres or opera houses where public exhibitions or performances are given are subject to the tax on entertainments and are not taxed as drive-in theatres or movie houses.

The statute pertaining to private protection services was rewritten to clarify that the tax applies only to private detectives and private investigators and not to other types of protection services such as armored car services and guard dog services.

The words "electric or steam railway" were replaced by "railway" in G.S. 105-54 to clarify that contractors or construction companies constructing any type of railway are subject to the license tax.

Provisions applicable to installment paper dealers were amended to clarify that a lien upon personal property is established at the time the paper is executed between the maker and the payee. The statute was further amended to change the filing date for the quarterly "paper tax" from the first day to the twentieth day of the month following the close of the preceding calendar quarter.

In addition to the changes enacted to clarify existing law, the 1981 General Assembly repealed several sections of the privilege license law which were producing little or no revenue. The repealed sections pertained to itinerant photographers, the repairing and servicing of elevators and automatic sprinkler systems, motor advertisers, and the tax on private toll bridges. Also repealed was a provision in the law to levy only one half the statutory tax applicable to attorneys and other professionals when the gross receipts from their businesses or professions did not exceed $1,000 per year.

One other change was enacted during the first session. The formula for computing the annual privilege license tax on a banking institution was changed to exclude from the tax base the average amount of assets of a bank's international banking facilities that are employed outside the United States.

The June 1982 session of the 1981 General Assembly repealed six additional license tax sections effective July 1, 1983. The repealed sections pertained to coal and coke dealers, cotton buyers and sellers on commission, trading stamps, marble yards, junk dealers, and scrap processors. Effective April 1, 1983, the tax on lightning rod agents was repealed.

Also repealed, although not a part of the privilege license tax law, was the requirement that distributors of coin-operated machines licensed under the privilege license tax law make semiannual informational reports to the Secretary of Revenue. The repeal was effective June 18, 1982.

TABLE 10. SCHEDULE B LICENSE TAXES BY SECTIONS OF LAW AND TYPES OF BUSINESS FOR SPECIFIED FISCAL YEARS

Section of General Statutes and type of business or occupation		1980-1981	1981-1982
105-36	Manufacturing, selling, leasing and/or distributing motion picture films	$ 11,608	$ 14,308
105-36.1	Drive-in theaters	31,035	35,147
105-37	Motion picture and vaudeville shows	107,554	155,740
105-37.1	Entertainments	1,575,316	1,851,690
105-38	Circuses, menageries, dog and pony shows, etc.	56,010	63,187
105-39	Carnival companies	23,645	15,500
105-41	Attorneys-at-law and other professions	995,714	1,285,513
105-42	Detectives	5,595	6,094
105-44	Coal and coke dealers	4,156	5,303
105-45	Collecting agencies	6,805	7,483
105-46	Undertakers and retail dealers in coffins	30,697	37,637
105-48.1	Itinerant photographers	638	.....*
105-49	Bicycle dealers	24,669	27,102
105-50	Pawnbrokers	61,029	68,080
105-51	Automatic machines	62,234	76,163
105-53	Peddlers	60,552	74,597
105-54	Contractors and construction companies	1,016,148	1,239,362
105-55	Installation, elevators and sprinklers	6,127	7,908
105-56	Servicing,elevators and sprinklers	195	.....*
105-57	Mercantile agencies	715	1,800
105-58	Gypsies and fortune tellers	8,110	8,143
105-59	Lightning rod agents	2,592	1,755
105-60	Daycare facilities	91,531	137,726
105-61	Hotels, motels, tourist homes	140,389	175,874
105-61.1	Campgrounds and trailer parks	10,272	12,178
105-62	Restaurants	645,278	760,987
105-64	Billiard and pool tables	101,069	113,921
105-64.1	Bowling alleys	18,383	20,275
105-65	Slot music machines	79,078	98,812
105-65.1	Vending machines	628,953	794,112
105-65.2	Sundries	919,102	1,075,406
105-66	Games of amusement	65,444	127,783
105-67	Security dealers	46,335	75,079
105-68	Cotton buyers and sellers on commission	2,925	4,230
105-70	Packing houses	17,737	23,291
105-74	Pressing clubs and dry cleaning plants	36,313	46,125
105-75	Barber and beauty shops	27,500	(394)*
105-77	Tobacco warehouses	42,516	55,512
105-80	Pistols and cartridges	81,424	85,417
105-82	Musical merchandise	80,840	96,065
105-83	Installment paper dealers	2,543,140	3,024,325
105-85	Laundries	93,906	107,140
105-86	Outdoor advertisers	31,645	37,822
105-87	Motor advertisers	150	5*
105-88	Loan agencies and brokers	742,804	1,166,028
105-89	Automobile dealers and service stations	1,178,878	1,409,320
105-89.1	Motorcycle dealers	11,698	18,842
105-90	Emigrant and employment agencies	103,601	108,703
105-91	Plumbing, heating contractors and electricians	105,653	130,812
105-92	Trading stamps	2,400	4,605
105-96	Marble yards	10,596	13,777
105-97	Manufacturers of ice cream	17,038	63,306
105-98	Branch or chain stores	657,690	954,361
105-99	Wholesale distribution of motor fuels	148,830	156,113
105-102	Junk dealers	13,190	13,799
105-102.1	Cooperative association	1,017	1,227
105-102.2	Scrap processor	4,460	5,118
105-102.3	Banking institutions	801,042	713,009
	Total	$13,593,971	$16,613,223

*Repealed effective July 1, 1981.

TABLE 11. SCHEDULE B LICENSE TAX COLLECTIONS BY COUNTIES FOR FISCAL YEARS 1980-1981 AND 1981-1982

Counties	Fiscal years 1980-1981	Fiscal years 1981-1982	Counties	Fiscal years 1980-1981	Fiscal years 1981-1982
Alamance	$ 151,967	$ 183,197	Macon	$ 29,534	$ 42,223
Alexander	14,132	20,602	Madison	13,489	15,635
Alleghany	9,851	12,211	Martin	31,773	44,542
Anson	24,423	28,541	McDowell	37,551	87,386
Ashe	18,171	28,338	Mecklenburg	1,868,487	2,250,105
Avery	29,406	21,453	Mitchell	22,340	17,594
Beaufort	68,912	95,830	Montgomery	24,898	33,371
Bertie	19,422	22,684	Moore	93,477	109,651
Bladen	43,351	42,667	Nash	140,395	167,966
Brunswick	45,472	56,971	New Hanover	277,524	307,882
Buncombe	356,365	395,995	Northampton	13,482	14,982
Burke	76,418	94,682	Onslow	156,333	168,141
Cabarrus	243,551	300,529	Orange	186,637	184,394
Caldwell	79,391	84,774	Pamlico	8,101	9,305
Camden	2,868	3,583	Pasquotank	55,913	80,359
Carteret	128,398	138,232	Pender	21,903	32,019
Caswell	10,990	12,580	Perquimans	10,041	7,692
Catawba	219,618	321,443	Person	34,665	42,450
Chatham	30,586	33,146	Pitt	183,383	252,601
Cherokee	20,990	29,573	Polk	12,200	26,055
Chowan	14,497	20,379	Randolph	120,784	151,614
Clay	3,833	9,902	Richmond	107,375	121,613
Cleveland	115,803	139,206	Robeson	140,090	173,131
Columbus	80,242	117,218	Rockingham	120,323	159,019
Craven	123,011	153,622	Rowan	137,525	175,575
Cumberland	402,275	493,654	Rutherford	79,293	109,690
Currituck	10,077	9,665	Sampson	62,871	76,511
Dare	54,285	67,566	Scotland	38,510	50,054
Davidson	122,556	164,878	Stanly	69,719	87,237
Davie	20,685	24,072	Stokes	36,753	43,859
Duplin	54,605	56,671	Surry	81,080	106,693
Durham	300,684	403,961	Swain	11,751	23,537
Edgecombe	84,906	106,428	Transylvania	28,082	36,240
Forsyth	678,209	800,554	Tyrrell	3,232	3,799
Franklin	27,790	29,924	Union	89,210	114,857
Gaston	206,694	257,880	Vance	53,507	73,885
Gates	4,751	6,930	Wake	768,684	904,752
Graham	9,018	9,370	Warren	15,826	18,668
Granville	26,970	35,782	Washington	15,482	18,204
Greene	13,474	13,004	Watauga	52,302	83,279
Guilford	785,772	980,969	Wayne	152,156	819,721
Halifax	70,883	90,506	Wilkes	184,413	154,463
Harnett	61,292	85,930	Wilson	136,846	172,879
Haywood	108,730	138,380	Yadkin	25,474	37,828
Henderson	79,113	102,937	Yancey	19,945	11,216
			Out-of-state	2,275,519	2,160,994
Hertford	36,500	40,898			
Hoke	14,870	13,949	Gross collections	$13,686,742	$16,728,984
Hyde	10,080	11,264	Less: refunds	92,771	115,761
Iredell	133,202	150,841			
Jackson	30,740	39,820	Net collections	$13,593,971	$16,613,223
Johnston	103,290	110,965			
Jones	6,073	8,219			
Lee	82,211	115,811			
Lenoir	123,221	156,099			
Lincoln	43,240	51,028			

THE CIGARETTE TAX
(Schedule B-A)

Cigarette tax collections increased slightly in each of the past two fiscal years following four years of steady decline. In fiscal year 1980-81 collections totaled more than $18.2 million, an increase of 1.2 percent over collections in 1979-80. The increase in fiscal year 1981-82 was substantially smaller, only two-tenths of one percent.

The collections reached their highest level, $21.5 million, in 1975-76. Collections in fiscal year 1981-82 were $18.3 million, almost 15 percent below the 1975-76 level. Changes in purchases by nonresidents is the probable cause of the decline in the collections since 1976. Consumption by North Carolina residents has very likely not changed enough to have a significant effect on tax collections during the period. Nationally, per capita consumption appears to be declining after fluctuating for several years.

Table 12 provides collection data and annual percentage change for the cigarette tax collections since the tax became effective in 1969. After the first three full years of the tax there were only small increases in collections from year to year until the four-year downturn started in 1976-77 followed by the small increases in 1980-81 and 1981-82.

While North Carolina's tax collections (and sales volume) have risen slightly for two years, other states have experienced drops in volume of tax-paid cigarette sales. Twenty-seven states showed declines in volume of sales in 1981-82, although only three of these states had decreases in each of the past two fiscal years. Of the twenty-three states, including North Carolina, whose volume of sales did not decline in 1981-82, twenty-one had increases in each of the past two fiscal years.

A comparison of North Carolina and the other 49 states with respect to state tobacco taxes is given in Table 13. The table shows tax rates and the tax status of other tobacco products and gives some derived per capita statistics.

There are two columns of tax rates in the table. Except as noted, rates in column (1) were in effect at the beginning of the 1980-81 fiscal year; the rates in column (5) were in effect on July 1, 1982. Since June 30, 1980, thirteen states have increased their tax rates. Three of the thirteen states had multiple tax rate increases. Of these three, the largest increase was in Oregon where the rate was boosted from 9¢ to 16¢ effective December 1, 1981, and increased to 19¢ effective June 1, 1982, for a total increase of 10¢ per pack. Wisconsin raised its rate from 16¢ to 20¢ effective August 1, 1981, and to 25¢ effective May 1, 1982. Washington posted three rate hikes, moving from 16¢ to 20¢ effective July 1, 1981, to 20.8¢ effective May 1, 1982, and to 23¢ effective August 1, 1982.

Only two rate increases took effect in fiscal year 1980-81. Maryland increased its rate from 10¢ to 13¢ effective July 1, 1980, and one other state, Alabama, raised its rate during the fiscal year, from 12¢ to 16¢.

In fiscal year 1981-82 six states—Iowa, Michigan, Nebraska, New Jersey, Rhode Island and South Dakota—had rate increases ranging from 1¢ to 10¢. Utah raised its rate from 10¢ to 12¢ effective July 1, 1982, and Missouri increased its rate from 9¢ to 13¢ effective August 13, 1982.

All 50 states have been taxing cigarettes for several years and a large number have been taxing other tobacco products as well, but a few states have in recent years discontinued taxing other tobacco products. The state obtaining the greatest total revenue from its cigarette tax in 1980-81 was Texas which had an 18.5¢ tax rate. The state having the highest per capita tax collections from tobacco taxes was New Hampshire with a per capita amount of nearly $29, substantially above the national weighted average per capita figure of $17. Since New Hampshire taxes only cigarettes, it was also the leader in per capita collections among the 29 states that taxed only cigarettes during the 1980-81 fiscal year.

New Hampshire came out far ahead of all the other states in the per capita yield of the cigarette tax per 1¢ of tax. See column (4) in Table 13 to compare the 29 states in terms of yield per 1¢ of tax. Only New Hampshire realized more than $2.00 in revenue per person per 1¢ of tax. Kentucky ranked second with $1.97 compared to New Hampshire's $2.40. Nevada ranked third with $1.64, while North Carolina was fourth with $1.55.

The per capita amounts in column (4) constitute a crude basis for comparing quantities purchased in the various states since each one cent of tax revenue per person represents one pack per person. These figures were derived by dividing the per capita net cigarette tax collections in column (3) by the number of cents in the cigarette tax rate. The net collections were not adjusted for the discounts allowed by the states to the manufacturers and distributors and thus the amounts in column (4) give only a rough comparison.

Changes in the Law Enacted by the 1981 General Assembly. The June, 1982, session of the 1981 General Assembly enacted one minor change in the cigarette tax law. Effective June 18, 1982, cigarette vending machine operators were no longer required to file informational reports each January reporting the location of each cigarette vending machine.

To reduce the impact of the revenue loss experienced by local governments from an increase in the homestead exemption, the law was amended during the same session to authorize the withdrawal from the cigarette tax collections of sufficient funds to reimburse local governments for 15 percent of the local property tax levies lost due to the homestead exemption. This amendment was effective July 1, 1982. The amendments to the homestead exemption and the reimbursement provision are discussed in more detail in the local government section of this report.

TABLE 12. CIGARETTE TAX COLLECTIONS FOR FISCAL YEARS 1969-1970 THROUGH 1981-1982

Fiscal years	Amount	Percent change from prior year
1969-1970	$11,738,015*	
1970-1971	16,361,491	+39.4
1971-1972	18,891,365	+15.5
1972-1973	20,228,597	+7.1
1973-1974	20,531,733	+1.5
1974-1975	20,753,314	+1.1
1975-1976	21,473,062	+3.5
1976-1977	20,307,632	−5.4
1977-1978	19,415,339	−4.4
1978-1979	18,826,236	−3.0
1979-1980	18,031,230	−4.2
1980-1981	18,247,220	+1.2
1981-1982	18,277,757	+0.2

*Tax became effective October 1, 1969.

TABLE 6. STATE GENERAL FUND: REVENUES FOR FISCAL YEARS 1980-1981 AND 1981-1982

Sources of revenue	Revenues				1980-1981 to 1981-1982
	1980-1981		1981-1982		
	Amount	% of Total	Amount	% of Total	Percent change
Inheritance and gift taxes	$ 45,603,096	1.51	$ 45,335,528	1.40	−0.6
License taxes	13,593,971	0.45	16,613,223	0.52	22.2
Cigarette tax	18,247,220	0.60	18,277,757	0.57	0.2
Soft drink tax	22,278,966	0.74	21,882,630	0.68	−1.8
Franchise tax	235,280,325	7.78	269,764,189	8.35	14.7
Income tax	1,583,321,118	52.36	1,726,818,176	53.47	9.1
Sales tax	737,098,123	24.38	777,449,131	24.07	5.5
Beverage taxes	95,389,760	3.15	99,640,685	3.09	4.5
Insurance taxes	86,188,075	2.85	92,817,199	2.87	7.7
Building and loan, misc. taxes	8,952,794	0.30	9,114,319	0.28	1.8
Total tax revenue	$ 2,845,953,448	94.12	$ 3,077,712,837	95.30	8.1
Non-tax revenue	177,858,985	5.88	151,828,015	4.70	−14.6
Total tax and non-tax revenue	$ 3,023,812,433	100.00	$ 3,229,540,852	100.00	6.8

Note: Local governments' shares of franchise, beverage, and intangibles taxes have been deducted. Non-tax revenue detail given in Table 7.

TABLE 7. STATE GENERAL FUND: NON-TAX REVENUES FOR FISCAL YEARS 1980-1981 AND 1981-1982

Sources of revenue	1980-1981		1981-1982	
	Amount	% of Total	Amount	% of Total
Income from treasurer's investments	$108,546,785	61.03	$115,633,898	76.16
General shared federal revenue	28,391,897	15.96	262,398	0.17
Judicial department receipts*	21,430,978	12.05	19,619,697	12.92
Cost offsets and administrative costs of intangibles tax	3,852,552	2.17	4,218,839	2.78
Secretary of State**	3,095,686	1.74	3,523,511	2.32
Cost of administering local government 1% sales and use tax	1,780,633	1.00	2,062,374	1.36
Reversions of capital improvements funds	4,950,481	2.78	1,179,069	0.78
ABC Board***	854,040	0.48	1,063,250	0.70
Gasoline and oil inspection fees	688,061	0.39	645,403	0.42
Industrial Commission	851,404	0.48	1,043,448	0.69
Railroad dividends	347,677	0.20	290,680	0.19
Miscellaneous****	3,068,791	1.72	2,285,448	1.51
Total	$177,858,985	100.00	$151,828,015	100.00

*Judicial Department receipts include court costs and fees, commissions, and miscellaneous fees.

**Includes capital stock (Blue Sky) issues tax, similar taxes imposed by Corporation and Securities Acts, and miscellaneous fees collected by Secretary of State.

***Receipts from issuing "brown bag" permits and other ABC permits.

****Includes (a) fees collected by Insurance Department, Governor's office, State Board of Elections, State Auditor's office for cost of auditing non-general fund agencies; and (b) miscellaneous items.

THE SOFT DRINK TAX
(Schedule B-B)

Soft drink tax collections showed the effects of the economic recession and declined slightly in fiscal year 1981-82 after registering a small percentage increase in fiscal year 1980-81. Collections in fiscal year 1981-82 were $21,882,630, about 2 percent below the level of the preceding year. In only two other fiscal years during the thirteen year history of the tax have collections failed to increase. In fiscal year 1974-75 collections dropped 10.3 percent and in fiscal year 1979-80 collections declined 4.7 percent.

Collections in fiscal year 1980-81 totaled $22,278,966 and were the second highest on record, although the percentage increase over the preceding year was only 1.4 percent. In most of the thirteen years, gains in the soft drink tax collections have been modest. The tax, of course, does not necessarily show the full effect of increases in consumption since the same rate of tax applies to each bottle or container of soft drink regardless of the size. Table 14 provides collection data and annual percentage change for the soft drink tax since the tax became effective in 1969.

Description of Tax. The soft drink tax applies not only to bottled or canned soft drinks, but also to products used to make soft drinks. Soft drink syrup used to prepare open cup drinks is taxable at a rate of $1 per gallon of syrup. Soft drink powders and dry base products used to make soft drinks without being converted to syrup are taxable at a rate of 1¢ per ounce. Base products that are taxable include hot chocolate flavoring drink mix, flavored milkshake buses, and concentrate products to which milk or other liquid is added to make a soft drink.

The tax does not apply to natural liquid milk produced by farmers or dairies. Tea and coffee, whether in liquid, powder, or natural form, are also exempt from the tax. With respect to some beverages there are conditional exemptions. If a bottled soft drink contains 25 percent or more of natural fruit or vegetable juices, it is not taxed, provided no coloring, artificial flavoring, or preservative has been added. Sugar, salt, or vitamins are not construed as artificial flavorings or preservatives. Bottled natural liquid milk drinks are exempt if they contain 35 percent or more natural liquid milk.

The soft drink tax is paid by distributors, wholesalers, and retailers who must also purchase a license for each place of business. Distributors and wholesalers pay a $25 license fee for each place where soft drinks are manufactured or where unstamped bottled soft drinks, soft drink syrup, powders, and base products are received or stored. Retail dealers manufacturing taxable products or purchasing not previously taxed syrups, powders, or base products must pay a fee of $5 for each place where such items are received or manufactured by them.

The tax may be paid through the purchase of crowns or stamps or through a monthly sales report method. An 8 percent discount is allowed on purchases of crowns and a 5 percent discount on stamps. Bottlers may pay the tax monthly by filing a sales report and paying tax on their sales for the month by the 15th day of the following month. An 8 percent discount is allowed under this method. Distributors and wholesalers of other taxable products, i.e. syrups, powders, or dry base products, may also use the monthly report method, but they are not allowed to take discounts.

Whenever the monthly reporting method is used to pay the tax, the tax rates applicable to sales by bottlers and distributors of soft drinks in closed containers are 72¢ per gross of the first 15,000 gross and 1¢ per bottle or container for all in excess of 15,000 gross.

TABLE 14. SOFT DRINK TAX COLLECTIONS FOR FISCAL YEARS 1969-1970 THROUGH 1981-1982

Fiscal years	Amount	Percent change from prior year
1969-1970	$12,923,125*	
1970-1971	18,550,517	+43.5
1971-1972	19,192,153	+3.5
1972-1973	19,724,564	+2.8
1973-1974	20,200,510	+2.4
1974-1975	18,110,432	−10.3
1975-1976	19,765,341	+9.1
1976-1977	20,119,909	+1.8
1977-1978	22,071,726	+9.7
1978-1979	23,047,831	+4.4
1979-1980	21,970,740	−4.7
1980-1981	22,278,966	+1.4
1981-1982	21,882,630	−1.8

*Tax became effective October 1,1969.

THE FRANCHISE TAXES
(Schedule C)

Total franchise tax collections in fiscal year 1981-82 amounted to $334.1 million, a gain of $45.4 million over 1980-81 and the largest dollar increase in the history of the tax. The municipal share of the 1981-82 collections came to nearly $64.4 million with the State getting about $269.8 million.

For 1980-81 there was a gain of 17.1 percent in total collections compared to the 15.7 percent registered in 1981-82.

Utilities Group. The utilities group, which includes primarily electric power, gas, and telephone companies, has been the major factor contributing to the growth of the franchise tax. This group pays tax quarterly on gross receipts at a rate of 6 percent, except that gas companies pay only 4 percent upon the first $25,000 of total gross receipts from piped gas and 6 percent on all gross receipts in excess of $25,000. Public utilities paid over 80 percent of the franchise tax in 1981-82. Collections from this group were almost 16 percent greater in 1981-82 than in 1980-81 and totaled $269 million. The escalation of utility service rates and the high levels of consumption have led to larger franchise tax revenues for the State and its municipalities. An amount equal to a tax of 3 percent of the gross receipts from sales within a municipality by electric power, gas, and telephone companies is returned quarterly to the municipalities. The State's share of the gross receipts tax increased from $178.5 million in 1980-81 to $204.6 million in 1981-82. At the same time the share going to cities increased from $53.5 million to $64.4 million.

The largest percentage increase in franchise tax payments in the utilities group in both fiscal years 1980-81 and 1981-82 came from the gas companies. The 45.6 percent increase in fiscal year 1980-81 amounted to $9.4 million and was followed in fiscal year 1981-82 by a 23.1 percent increase of $6.9 million. These record increases can be accounted for by both the growing use of natural gas, in new installations and conversions, and by gas utility rate increases. During each of the past two fiscal years electric companies and telephone companies have continued to grow, but at a lower rate than gas companies. Payments from electric companies increased 16.3 percent and 15.7 percent in fiscal years 1980-81 and 1981-82, respectively, and remain the principal source of franchise tax revenue. Collections from telephone companies increased at a rate in excess of 12 percent in each of the two fiscal years.

Business Corporations. Business corporations pay franchise taxes on different tax bases than utilities and pay annually rather than quarterly. The tax is levied for the privilege of engaging in business as a corporation and for the benefit and protection received from the government and laws of the State.

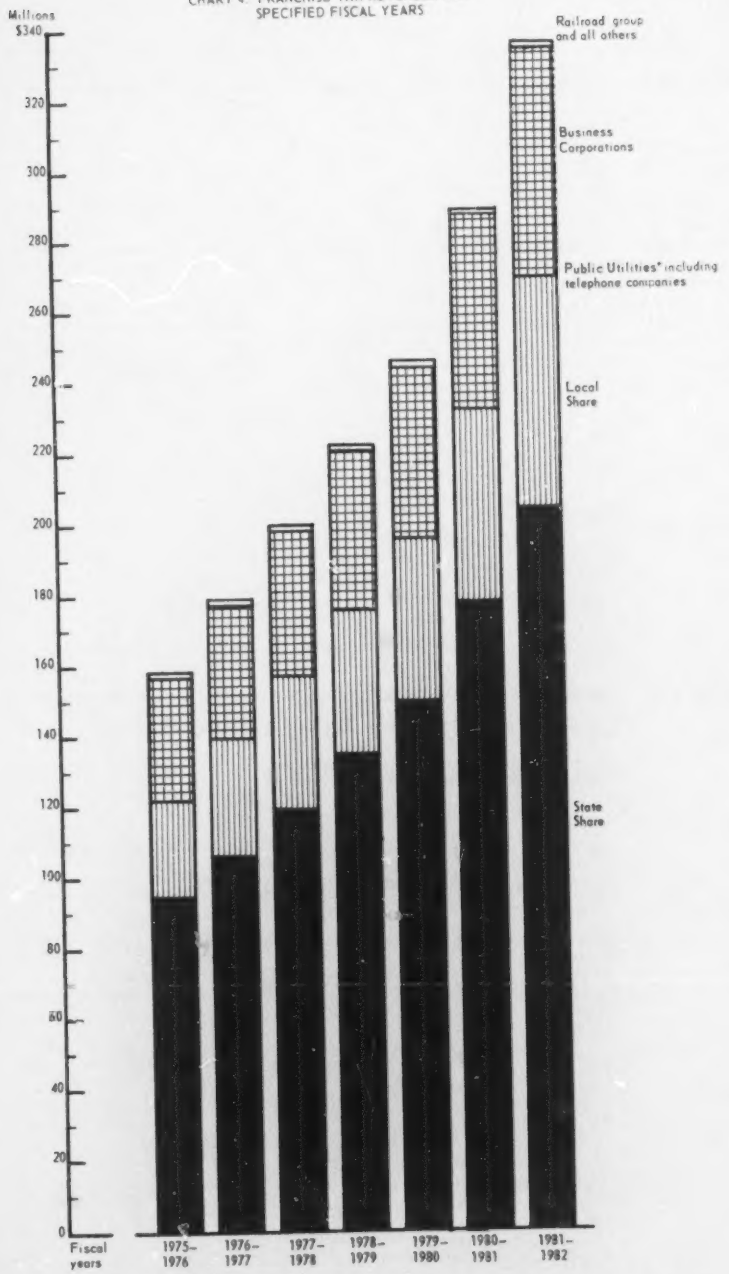
Business corporations pay the franchise tax at the rate of $1.50 per $1,000 of the largest of three alternate tax bases. These bases are (a) the amount of capital stock, surplus, and undivided profits apportionable to the State; or (b) the book value of real and tangible property in the State less any outstanding debt incurred to purchase or improve real property in the State; or (c) fifty-five percent of the appraised value of all tangible property taxable in North Carolina, plus the value of intangible property taxable in North Carolina.

The tax bases on which business corporations pay franchise taxes are more stable than the gross receipts base of the utilities group. As a result, franchise tax payments of business corporations have generally shown a more moderate rate of increase in the period 1973-74 through 1981-82. Collections in 1980-81 totaled $55.4 million which amounted to a 13.7 percent increase over the collections of fiscal year 1979-80. Additional growth in 1981-82 raised collections to $63.7 million, a 15.1 percent increase over fiscal year 1980-81 and the largest percentage increase since 1973-74.

Since business corporations have been recording slower growth than the utilities, the proportion of total franchise taxes collected from the business group has been declining. In fiscal year 1973-74 the business group franchise tax accounted for 27 percent of total collections while in 1981-82 the business group had dropped to 19 percent. The declines in the business group have been matched by increases in the proportion for the utilities group, which moved from 72 percent in 1973-74 to 80.5 percent in 1981-82. Business corporations and the utilities group accounted for more than 99 percent of the collections of franchise taxes during seven of the nine years.

Others. The remaining fraction of one percent of the franchise tax collections is accounted for by the railway group. This group, made up of railroads, pullman companies, and express companies, had collections totaling nearly $1.4 million in each of the last two fiscal years, about $400,000 less than in fiscal year 1979-80. The railroads pay virtually all of the collections from the railway group. The tax on the railroads is levied at the rate of 75/100 of one percent of 55 percent of the appraised value of the railroads' total property, tangible and intangible, as determined by the Ad Valorem Tax Division of the Department of Revenue. The value set by this division includes all the railroads' property in this State and is the basis for the levy of local ad valorem taxes.

CHART 4. FRANCHISE TAX REVENUES FOR SPECIFIED FISCAL YEARS



*Electric, gas, telephone, etc. companies.

Primary Forest Products Tax. The primary forest products tax was enacted by the 1977 General Assembly to fund programs provided for in the Forest Development Act of 1977. Although the tax is administered by the Corporation Income and Franchise Tax Division of the Department of Revenue, it is levied under Article 12 of Chapter 113A of the General Statutes and is not a part of the Revenue Laws. **Collections of the tax are not General Fund revenues but are restricted funds paid directly to the Forest Development Fund.** The Department of Revenue is reimbursed from the proceeds of the tax for its administrative costs up to $50,000 per year.

The tax is payable quarterly by the "processor" of the primary forest product and applies to all primary forest products harvested from lands in North Carolina. Christmas trees and associated greens, material harvested from and used on an individual's own land, and fuel wood harvested for use in individual homes are not considered primary forest products for the purpose of the Primary Forest Development Act and are, therefore, exempt from the tax. The rates of the tax vary according to the type of wood and kind of product. Table 16B provides quarterly data on computed tax due for each type of wood product.

The tax was first collected for the quarter ending September 30, 1978, and has produced revenue in excess of $1 million each year. Table 16A shows the amount of annual collections for each year the tax has been levied.

Changes in the Law Enacted by the 1981 General Assembly. Only two changes in the franchise tax law were enacted by the 1981 General Assembly, both affecting the computation of the capital stock base for a limited number of taxpayers. The first change, effective June 26, 1981, allowed the deduction of the cost of equipment and facilities used to reduce the volume of hazardous waste generated when computing the capital stock base. The second amendment, effective July 7, 1981, related to the capital stock base of an international banking facility. This change allowed taxpayers to reduce the amount of the capital stock base by the excess of the assets which are employed outside the United States over the liabilities owed to foreign persons.

TABLE 16A. PRIMARY FOREST PRODUCTS TAX COLLECTIONS FOR FISCAL YEARS 1978-1979 THROUGH 1981-1982

Fiscal years	Amount	Percent change from prior year
1978-1979	$1,012,609	
1979-1980	1,292,127	+27.6
1980-1981	1,385,058	+ 7.2
1981-1982	1,217,075	−12.1

Note: Above data are shown for informational purposes only. Collections are not General Fund revenues but are restricted funds paid directly to the Forest Development Fund.

Tax was first collected for the quarter ended September 30, 1978.

THE INCOME TAX

During fiscal year 1981-82, revenues from income taxes on individuals and corporations amounted to over 1.7 billion dollars. Of this record-breaking amount, collections from individual taxpayers were nearly $1.45 billion and collections from corporations were about $277.45 million. Collections during fiscal year 1980-81 totaled about $1.6 billion with collections from individuals being over $1.3 billion and corporations paying nearly $280 million. While there was growth in total income tax collections during the two most recent fiscal years, income taxes paid by corporations declined both years.

Overall growth in collections from the income taxes during fiscal year 1980-81 amounted to $112 million. This represented a 7.6 percent increase stemming from individuals increasing 10.4 percent while collections from corporate taxpayers declined 3.7 percent. The 10.4 percent growth in individual income tax collections was a result of increases in incomes from both property and wages during calendar year 1980. In 1980, average weekly earnings of non-governmental workers rose about 9½ percent and income from property, i.e. rent, interest, and dividends, increased over 17 percent.

The total income tax collections in fiscal year 1981-82 were up $143 million over the previous year. This gain was about 9 percent and arose from an 11.2 percent increase in collections from individuals coupled with a one percent decline in payments by corporate taxpayers. The dollar growth in collections over the previous year from individual taxpayers was nearly $145 million and the decline in collections from corporations for the same period was about $2 million. Average weekly earnings of individuals were up about 8 3/4 percent in calendar year 1981 and property income increased 21 percent. Average weekly earnings fluctuated slightly in the early part of 1982 but the apparent upward trend overall was sufficient to cause a 9 percent increase in withholding tax payments during the last six months of fiscal year 1981-82 compared to the same period a year earlier. This was a significant factor in the overall fiscal year increase in collections from individuals.

Collections from individuals have increased substantially each year for the past six years so that collections have doubled in this period. Fiscal year 1979-80 showed the largest dollar increase based solely on economic changes; however, the second highest increase in individual income tax collections came in 1976-77 due to the windfall from acceleration of certain withholding payments. (See footnote to Table 17.)

Corporation income tax collections are more volatile than the individual income tax collections and have not experienced as much sustained growth in the past five years. The declines of 4 percent and one percent in the past two fiscal years reflect the reduced level of corporate profits nationally in this period. The volatility of corporation income tax collections is illustrated by the decline during the past two fiscal years when individual income tax collections rose 10 and 11 percent.

Table 17 provides collections data for the past thirteen years for individuals and corporations. Individuals have accounted for about 71 to 84 percent of total collections during the thirteen years covered by the table. The proportion attributable to individuals decreased in only three of the thirteen fiscal years since the growth rates of corporation income tax collections were generally lower than for individuals.

Individual Income Tax Refunds. The number of refunds made in fiscal year 1980-81 was 1,815,000, or only about 17,000 more than were made in fiscal year 1979-80. The total amount refunded was $299,228,000, a 17.5 percent increase over 1979-80. The average refund was $164.90.

In fiscal year 1981-82 the number of refunds was 1,852,000, or 38,000 greater than in 1980-81. Total refunds amounted to $347,633,000 for a 16.2 percent increase over 1980-81. The average refund was $187.67.

The number of refunds has been growing each year for the past six years following a short period of decline after introduction of the combined form for use by married couples. The combined form was first used for returns filed in fiscal year 1974-75 covering the 1974 income year. To taxpayers filing a combined form, one refund has been made instead of two. In fiscal year 1974-75 the number of refunds was down over 15 percent; the next year there was a 10½ percent decline as the number of couples filing combined forms continued to grow significantly. Since fiscal year 1975-76 the annual growth in number of refunds has ranged from a low of one percent to a high of 11 percent. During this period the average refund has grown 98 percent.

Statistical Tables. Individual income tax tables in this report are similar to tables published in prior biennial reports. Many tables are based on a sample of returns filed. Two new tables have been added, both based on sample data. Table 22 shows the number of individual returns according to marital status of the taxpayer tabulated by size of net taxable income. Table 24 provides data for taxpayers aged 65 or over by size of net taxable income.

The sample used to develop these data consisted of 10 percent of returns having not more than $25,000 net taxable income plus a complete tabulation of all returns with more than $25,000 net taxable income. To improve the data for counties having a relatively small number of returns the sample was increased to 20 percent for such counties. All tables based on the sample have been appropriately footnoted and those counties for which the sample was expanded are identified in the tables.

With the exception of Table 17, the corporation income tax tables are prepared from data obtained from a tabulation of corporation income tax returns. The manner in which the 1979 and 1980 returns were processed differed slightly from prior years. For this reason, data shown in the corporation income tax tables included in this report are not strictly comparable to data for previous years published in earlier reports.

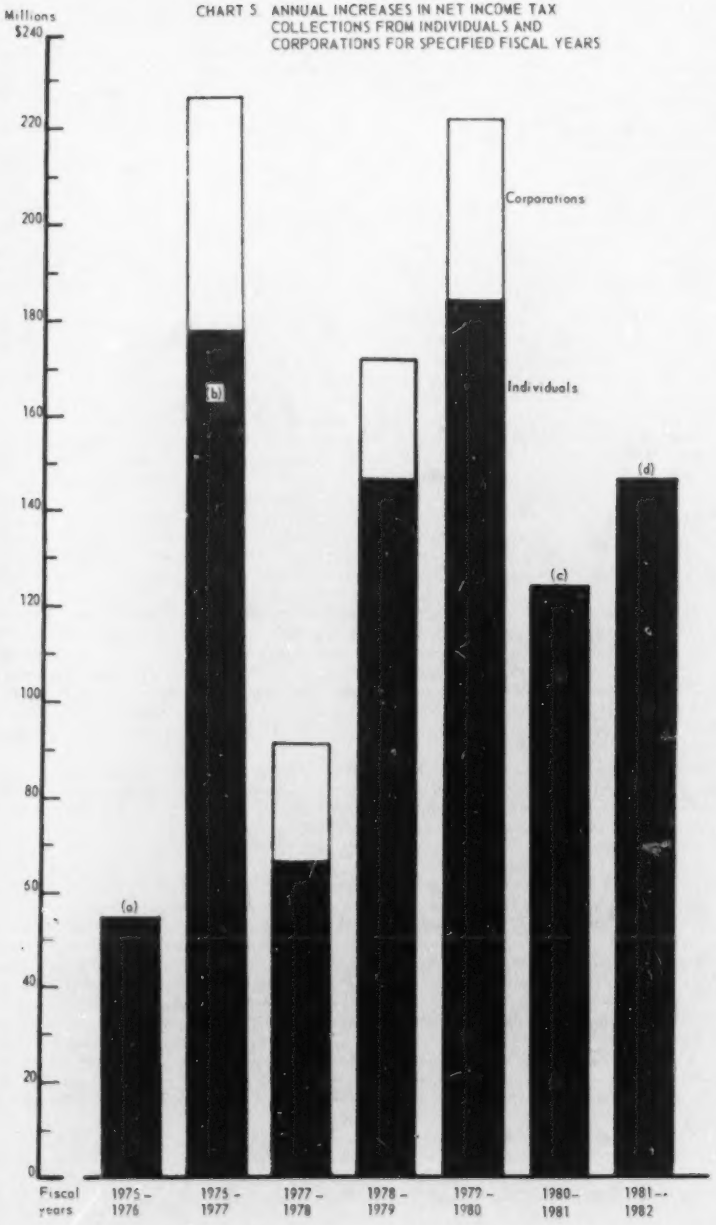
Some of the 1980 corporation income tax tables show an amount for North Carolina tax credits. Tax credits which could be deducted on 1980 corporation returns include credits for (1) construction of dwelling units for handicapped persons (maximum $550 per unit); (2) installation of solar heating, cooling or hot water systems (maximum 25 percent of cost up to $1,000 per system); (3) conversion of industrial boiler to wood fuel (maximum 15 percent of cost); (4) property taxes paid by manufacturers on "excess" qualifying inventories; (5) construction of a fuel ethanol distillery (maximum 20 percent of equipment cost plus additional 10 percent if

TABLE 17. NET INCOME TAX COLLECTIONS FROM INDIVIDUALS AND CORPORATIONS AND INDEX NUMBERS FOR SPECIFIED FISCAL YEARS

Fiscal year	Individuals		Corporations		Total collections
	Amount	Percent of total	Amount	Percent of total	
1969 - 1970	$ 270,945,492	71.3	$109,117,961	28.7	$ 380,063,453
1970 - 1971	301,755,720	73.0	111,841,025	27.0	413,596,745
1971 - 1972	361,816,480	74.8	122,034,298	25.2	483,850,778
1972 - 1973	431,222,276	76.1	135,086,173	23.9	566,308,449
1973 - 1974	504,319,052	77.2	148,748,753	22.8	653,067,805
1974 - 1975	549,927,432	76.9	165,473,944	23.1	715,401,376
1975 - 1976	604,792,720	79.5	155,685,814	20.5	760,478,534
1976 - 1977	782,092,041*	79.4	203,397,684	20.6	985,489,725
1977 - 1978	848,247,311	78.8	228,693,809	21.2	1,076,941,120
1978 - 1979	996,226,723	79.8	252,704,464	20.2	1,248,931,187
1979 - 1980	1,180,507,067	80.2	290,632,136	19.8	1,471,139,203
1980 - 1981	1,303,517,221	82.3	279,803,897	17.7	1,583,321,118
1981 - 1982	1,449,370,198	83.9	277,447,978	16.1	1,726,818,176
	Index numbers 1975-1976 = 100				
1969 - 1970	44.8		70.1		50.0
1970 - 1971	49.9		71.8		54.4
1971 - 1972	59.8		78.4		63.6
1972 - 1973	71.3		86.8		74.5
1973 - 1974	83.4		95.5		85.9
1974 - 1975	90.9		106.3		94.1
1975 - 1976	100.0		100.0		100.0
1976 - 1977	129.3*		130.6		129.6
1977 - 1978	140.3		146.9		141.6
1978 - 1979	164.7		162.3		164.2
1979 - 1980	195.2		186.7		193.4
1980 - 1981	215.5		179.7		208.2
1981 - 1982	239.6		178.2		227.1

*Includes estimated non-recurring windfall of $73,285,000 arising from acceleration of individual income tax withholding payments by employers withholding $3,000 or more per month.

CHART 5 ANNUAL INCREASES IN NET INCOME TAX COLLECTIONS FROM INDIVIDUALS AND CORPORATIONS FOR SPECIFIED FISCAL YEARS



(a) Corporations decreased $9,788,130.
(b) Includes estimated non-recurring windfall of $73,285,000 arising from acceleration of individual income tax withholding payments by employees withholding $3,000 or more per month.
(c) Corporations decreased $10,828,239.
(d) Corporations decreased $2,355,919.

TABLE 13. TOBACCO PRODUCTS TAXES AND CIGARETTE TAX RATES BY STATE FOR FISCAL YEAR 1980-81

State	Cigarette tax rate on July 1, 1980 (cents per pack) (1)	Tobacco tax collections for fiscal year 1980-81 (000) (2)	Per capita tax collections (all products) (3)	Per capita cigarette tax collections per one cent of tax (4)	Cigarette tax rate on July 1, 1982 (cents per pack) (5)	Tobacco products taxed			
						Cigarettes (6)	Cigars (7)	Smoking tobacco (8)	Chewing tobacco and snuff (9)
Alabama	16[a]	$ 69,851	$17.92	$	16	X	X	X	X
Alaska	8	4,539	11.29	1.41	8	X	.....	.....	.....
Arizona	13	39,744	14.59	.....	13	X	X	X	X
Arkansas	17.75	51,892	22.65	.....	17.75	X	X	X	X[b]
California	10	283,898	11.96	1.20	10	X	.....	.....	.....
Colorado	10	37,112	12.81	1.28	10	X	.....	.....	.....
Connecticut	21	74,830	24.02	1.14	21	X	.....	.....	.....
Delaware	14	12,441	20.84	.....	14	X	X	X	X
Florida	21	266,172	27.00	1.29	21	X	.....	.....	.....
Georgia	12	84,196	15.37	.....	12	X	X	.....	.....
Hawaii	40%*	13,799	14.26	.....	40%*	X	X	X	X
Idaho	9 1	8,313	8.78	.....	9.1	X	X	X	X
Illinois	12	181,762	15.88	1.32	12	X	.....	.....	.....
Indiana	10.5	84,337	15.33	1.46	10.5	X	.....	.....	.....
Iowa	13	49,853	17.07	.....	18	X	X	X	X
Kansas	11	33,952	14.33	.....	11	X	X	X	X
Kentucky	3	21,726	5.92	1.97	3	X	.....	.....	.....
Louisiana	11	63,807	15.14	.....	11	X	X	X	.....
Maine	16	24,376	21.61	1.35	16	X	.....	.....	.....
Maryland	13	72,485	17.38	1.34	13	X	.....	.....	.....
Massachusetts	21	148,555	25.83	1.23	21	X	.....	.....	.....
Michigan	11	140,564	15.15	1.38	21	X	.....	.....	.....
Minnesota	18	88,168	21.57	.....	18	X	X	X	X
Mississippi	11	34,510	13.66	.....	11	X	X	X	X
Missouri	9	60,974	12.37	1.37	13[c]	X	.....	.....	.....

Montana	12	11,627	14.74	.....	12	X	X	X	X
Nebraska	13	22,592	14.35	1.10	18	X	.....	.....	.....
Nevada	10	13,119	16.38	1.64	10	X	.....	.....	.....
New Hampshire	12	26,623	28.84	2.40	12	X	.....	.....	.....
New Jersey	19	176,203	23.85	1.26	24[d]	X	.....	.....	.....
New Mexico	12	15,410	11.83	.99	12	X	.....	.....	.....
New York	15	336,153	19.09	1.27	15	X	.....	.....	.....
North Carolina	2	18,247	3.10	1.55	2	X	.....	.....	.....
North Dakota	12	9,725	14.87	.....	12	X	X	X	X
Ohio	15	209,796	19.38	1.29	14	X	.....	.....	.....
Oklahoma	18	77,649	25.60	.....	18	X	X	X	X[b]
Oregon	9	33,055	12.53	1.39	19	X	.....	.....	.....
Pennsylvania	18	254,661	21.41	1.19	18	X	.....	.....	.....
Rhode Island	18	25,067	26.39	1.47	23	X	.....	.....	.....
South Carolina	7	29,543	9.44	.....	7	X	X	X	X
South Dakota	14	10,554	15.23	1.09	15	X	.....	.....	.....
Tennessee	13	77,582	16.86	.....	13	X	X	X	X
Texas	18.5	339,583	23.81	.....	18.5	X	X	X	X[b]
Utah	10	11,257	7.68	.....	12	X	X	X	X
Vermont	12	10,099	19.69	.....	12	X	X	X	X
Virginia	2.5	17,952	3.35	1.34	2.5	X	.....	.....	.....
Washington	16	81,654	19.72	.....	23[c]	X	X	X	X
West Virginia	17	38,130	19.51	1.15	17	X	.....	.....	.....
Wisconsin	16	88,296	18.72	1.17	25	X	.....	.....	.....
Wyoming	8	5,738	12.13	1.52	8	X	.....	.....	.....
Total	.....	$3,893,171	$17.19	.....	.....	.....	.....	.....	.....

Source: U.S. Department of Commerce, Bureau of the Census, "State Government Tax Collections in 1981," GF-81 No. 1. Detail may not add to totals due to rounding.

• Applies to wholesale price.

[a] Rate increased from 12¢ to 16¢ effective July 28, 1980.

[b] Snuff exempt.

[c] Rate increased from 9¢ to 13¢ effective August 13, 1982.

[d] Rate includes minimum surtax of 5¢ per 20 cigarettes.

[e] Rate increased from 20.8¢ to 23¢ effective August 1, 1982.

TABLE 15. FRANCHISE TAX: NET COLLECTIONS BY SOURCES AND INDEX NUMBERS FOR SPECIFIED FISCAL YEARS

Taxpayer group	Net collections						Index numbers 1975-1976 = 100		
	1979-1980		1980-1981		1981-1982				
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	1979-1980	1980-1981	1981-1982
Railway group:									
Railroads	$ 1,784,361	0.72	$ 1,378,672	0.48	$ 1,384,614	0.41	113.9	88.0	88.4
Pullman companies	.....	.....	.....	.....	.....	.....	.....	.....	.....
Express companies	.....	.....	10	0.00	.....	.....	.....	0.5	.....
Total railway group	$ 1,784,361	0.72	$ 1,378,682	0.48	$ 1,384,614	0.41	113.8	87.9	88.3
Utilities group:									
Electric, gas, etc. companies	$148,288,536	60.15	$178,606,988	61.85	$208,630,433	62.44	160.9	193.8	226.3
Telegraph companies	43,289	0.02	45,986	0.02	50,390	0.02	96.5	102.5	112.3
Telephone companies	47,731,286	19.36	53,348,844	18.48	60,321,191	18.05	155.7	174.0	196.8
Total utilities group	$196,063,111	79.53	$232,001,818	80.35	$269,002,014	80.51	159.6	188.8	218.9
Business corporations	$ 48,686,939	19.75	$ 55,359,263	19.17	$ 63,736,032	19.08	143.3	162.9	187.5
Mutual burial associations	$ 5,944	0.00	$ 5,910	0.00	$ 6,078	0.00	91.6	91.0	93.6
Total net franchise tax collections	$246,540,355	100.00	$288,745,673	100.00	$334,128,738	100.00	155.6	182.2	210.9
Distribution:									
To state	$200,814,972	81.45	$235,280,325	81.48	$269,764,189	80.74	154.2	180.7	207.2
To municipalities*	$ 45,725,383	18.55	$ 53,465,348	18.52	$ 64,364,549	19.26	161.9	189.3	227.9

*Gross receipts tax on utilities other than telegraph companies are shared with municipalities.

TABLE 16B. PRIMARY FOREST PRODUCTS TAX: AMOUNT OF QUARTERLY TAX DUE ACCORDING TO TYPE OF FOREST PRODUCT

Quarter ended	Softwood sawtimber		Hardwood sawtimber		Softwood pulpwood		Hardwood pulpwood		Total tax due
	Number of board feet	Tax due[1]	Number of board feet	Tax due[2]	Number of cords	Tax due[3]	Number of cords	Tax due[4]	
Fiscal year 1978-79									
September 30, 1978	286,306,662	$143,153	146,004,355	$ 58,402	455,624	$ 91,125	310,502	$ 37,260	$ 329,940
December 31, 1978	305,037,977	152,519	145,936,831	58,375	466,083	93,217	333,975	40,077	344,188
March 31, 1979	282,741,755	141,371	119,652,015	47,861	417,441	83,488	256,742	30,809	303,529
June 30, 1979	285,620,904	142,810	136,481,251	54,593	477,772	95,554	272,900	32,748	325,705
Total	1,159,707,298	$579,853	548,074,452	$219,231	1,816,920	$363,384	1,174,119	$140,894	$1,303,362
Fiscal year 1979-80									
September 30, 1979	289,270,264	$144,635	140,968,625	$ 56,387	434,045	$ 86,809	288,389	$ 34,607	$ 322,438
December 31, 1979	308,703,551	154,352	152,976,315	61,191	523,107	104,621	322,932	38,752	358,916
March 31, 1980	260,353,354	130,177	115,527,926	46,211	488,053	97,611	268,858	32,263	306,262
June 30, 1980	267,702,887	133,851	131,069,748	52,428	570,238	114,048	342,041	41,045	341,372
Total	1,126,030,056	$563,015	540,542,614	$216,217	2,015,443	$403,089	1,222,220	$146,667	$1,328,988
Fiscal year 1980-81									
September 30, 1980	286,827,311	$143,414	120,989,700	$ 48,396	629,731	$125,946	250,911	$ 30,109	$ 347,865
December 31, 1980	286,111,249	143,056	126,380,324	50,552	528,211	105,642	288,402	34,608	333,858
March 31, 1981	310,496,733	155,248	135,184,840	54,074	504,576	100,915	207,866	24,944	335,181
June 30, 1981	251,327,891	125,664	131,101,402	52,441	455,603	91,121	282,595	33,911	303,137
Total	1,134,763,184	$567,382	513,656,266	$205,463	2,118,121	$423,624	1,029,774	$123,572	$1,320,041
Fiscal year 1981-82									
September 30, 1981	253,588,364	$126,794	129,978,083	$ 51,991	493,748	$ 98,750	307,801	$ 36,936	$ 314,471
December 31, 1981	235,641,899	117,821	131,472,269	52,589	562,300	112,460	296,372	35,565	318,435
March 31, 1982	190,723,144	95,362	78,721,696	31,489	481,630	96,326	287,101	34,452	257,629
June 30, 1982	252,877,766	126,439	111,005,514	44,402	533,688	106,738	271,564	32,588	310,167
Total	932,831,173	$466,416	451,177,562	$180,471	2,071,366	$414,274	1,162,838	$139,541	$1,200,702

Note: Tax was first collected for the quarter ended September 30, 1978.

Tax due does not equal collections for fiscal year because tax is paid during the month following the close of the calendar quarter. Collections also include penalties, interest, assessments, etc.

[1]Tax rate is 50¢ per 1,000 board feet.

[2]Tax rate is 40¢ per 1,000 board feet.

[3]Tax rate is 20¢ per cord.

[4]Tax rate is 12¢ per cord.

powered by an alternative fuel source); and (6) construction of a cogenerating power plant (maximum 10 percent of power generating equipment cost).

Changes in the Law Enacted by the 1981 General Assembly. Numerous changes were made in the individual income tax laws by the 1981 General Assembly. Of these, the most important were the repeal of the deduction provision for employment-related child and dependent care expenses and the enactment of a tax credit for those expenses. Effective for income years beginning on or after January 1, 1981, a tax credit of 7 percent of the actual expenses paid up to $2,000 per year for one dependent, or up to $4,000 per year for two or more dependents, can be deducted from the income tax due.

Two changes expanded the contributions deduction. For tax years beginning on or after January 1, 1981, an unlimited deduction is allowed for contributions of property included in, or eligible for inclusion in, the National Register of Historic Places when contributed to qualified charitable or educational institutions. The entire amount may be deducted in the year the contribution is made or one fifth may be deducted for the year the contribution is made and for each of the next four taxable years. The second amendment applicable to the contributions deduction is effective for tax years beginning on or after January 1, 1982, and provides for a deduction for automobile expenses incurred in rendering service to a qualified organization at a rate equal to 90 percent of the mileage rate allowed for computing business expenses.

Other changes provide for a husband and wife to each report one half of income from property held as tenants by the entirety (effective January 1, 1983), and the deduction of expenses for the purchase and maintenance of a hearing ear dog (effective January 1, 1982).

A number of amendments affected both the individual income tax and the corporation income tax. Among these was the option of amortizing over 60 months the cost of equipment and facilities acquired to reduce the volume of hazardous waste generated. Also, the statute providing for the deduction of a tax credit for solar heating, cooling or hot water systems was amended to expressly include passive solar systems.

New energy-related tax credits enacted by the 1981 legislature and available to both individual and corporate taxpayers for tax years beginning on or after January 1, 1981, include credits for (1) construction of a methane gas facility (maximum 10 percent of equipment cost up to $2,500 per installation); (2) construction of a wind energy device for production of electricity (maximum 10 percent of cost up to $1,000 per installation); (3) construction or installation of solar equipment for production of heat in a manufacturing process (maximum 20 percent of cost up to $8,000 per installation); and (4) construction or installation of a hydroelectric generator (maximum 10 percent of generator cost up to $5,000). One additional credit available to both individual and corporate taxpayers is effective for tax years beginning on or after January 1, 1982. This credit is 20 percent of the installation and equipment cost incurred in the construction of a facility which uses peat as feedstock for the production of an energy source to replace nonrenewable energy sources such as petroleum and natural gas.

The 1981 General Assembly also enacted two energy-related tax credits available only to corporate taxpayers. The first of these permits a credit of up to 20 percent of the installation and equipment costs of constructing a facility for production of photovoltaic equipment. The other allows a credit, also of 20 percent, for construction of a facility to produce olivine bricks for thermal storage. Both credits are available for income years beginning on or after January 1, 1981, and both provide for the carryover of the credit for the next five succeeding years.

Other than the enactment of the tax credits described above there were few changes made in the corporation income tax laws. One amendment relates to the filing requirements for tax-exempt organizations. Another excludes from North Carolina taxable income the amount of "eligible income" of an international banking facility which is taxable for federal purposes. Eligible income is defined in the statute and refers to that portion of the income of an international banking facility derived from foreign sources for use outside the United States.

The statute was also amended to clarify the term "business activity" as it relates to the establishment of taxable nexus outside North Carolina required for a corporation to apportion its business income.

A number of North Carolina's tax laws are based on or refer to federal tax laws. In these instances, changes in the federal law become changes in North Carolina's law. The Economic Recovery Tax Act of 1981 made a number of significant changes in the federal law, some of which will affect North Carolina's income taxes.

Two of the changes applicable to North Carolina taxpayers should be noted in particular. The first such change made Individual Retirement Accounts available to all individuals with earned income, including those individuals already covered by an employer pension program. Effective for tax years beginning on or after January 1, 1982, an individual may contribute to an IRA an amount equal to his earned income up to $2,000 per year. For couples with a nonworking spouse, an additional $250 per year may be contributed to a spousal IRA. Amounts contributed each year may be deducted on the individual's income tax return and earnings of the amounts deposited are not taxable until withdrawn from the account. A substantial penalty is levied on withdrawals made prior to age 59½.

Another very important change was the approval of the accelerated cost recovery system of depreciation. Under this system the period for recovery of the investment in depreciable assets is considerably shortened through shorter asset "lives" and, therefore, larger annual deductions for depreciation. Both individual and corporate taxpayers benefited from this change.

TABLE 18. ALL CORPORATIONS: INCOME TAX DUE BY BUSINESS GROUPS FOR SPECIFIED INCOME YEARS

Business group	1977		1978		1979		1980	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Agricultural and extractive industry	$ 1,635,624	0.7	$ 2,692,152	1.0	$ 1,847,541	0.8	$ 2,029,914	0.8
Construction corporations	6,205,268	2.8	6,196,998	2.4	6,657,154	2.8	7,918,632	3.2
Finance corporations	5,246,658	2.3	6,419,196	2.5	5,985,764	2.5	6,794,820	2.8
Manufacturing corporations—total	111,644,587	49.8	126,504,310	48.4	121,152,507	51.3	114,498,529	46.8
Food and feed group	6,866,145	3.1	7,500,648	2.9	6,107,188	2.6	6,693,089	2.7
Forest products group	14,958,650	6.7	18,665,764	7.1	15,282,464	6.5	11,668,426	4.8
Minerals, chemicals, and metals group	12,611,805	5.6	16,508,897	6.3	17,443,986	7.4	14,715,051	6.0
Textile group	27,460,448	12.2	29,978,882	11.5	25,566,538	10.8	25,659,263	10.5
Tobacco manufacturing	24,077,323	10.7	25,566,516	9.8	28,055,948	11.9	29,889,483	12.2
Other manufacturing	25,670,216	11.5	28,283,603	10.8	28,696,383	12.1	25,873,217	10.6
Miscellaneous corporations	1,100,289	0.5	969,342	0.4	1,592,171	0.7	1,606,452	0.7
Public service corporations	22,319,416	10.0	34,530,834	13.2	15,008,341	6.4	24,345,960	10.0
Recreation and amusement corporations	720,215	0.3	860,142	0.3	592,703	0.2	849,708	0.3
Service corporations	15,898,753	7.1	17,582,115	6.7	19,035,827	8.1	22,880,996	9.4
Trade corporations—total	59,327,201	26.5	65,610,849	25.1	64,336,505	27.2	63,505,980	26.0
Automotive group	13,370,111	6.0	12,959,574	5.0	12,055,491	5.1	11,713,512	4.8
Beverage, food, and drug group	8,732,417	3.9	10,483,363	4.0	9,847,632	4.2	10,652,776	4.3
Equipment and supplies group	19,958,012	8.9	23,750,499	9.1	24,407,873	10.3	21,911,234	9.0
General merchandise group	11,709,340	5.2	12,553,690	4.8	11,641,800	4.9	12,453,216	5.1
Unclassified group	5,557,321	2.5	5,863,723	2.2	6,383,709	2.7	6,775,242	2.8
Total	**$224,188,011**	**100.0**	**$261,365,938**	**100.0**	**$236,208,513**	**100.0**	**$244,430,991**	**100.0**

Note: Detail may not add to totals due to rounding.

See text for description of tax years when making year to year comparisons.

TABLE 19. INDEXES OF INCOME TAX DUE FOR ALL CORPORATIONS BY BUSINESS GROUPS FOR SPECIFIED INCOME YEARS

(Average of 1975 and 1976 equals 100)

Business groups	1977	1978	1979	1980
Agricultural and extractive industry	**116.1**	**181.2**	**124.4**	**136.7**
Construction corporations	**113.6**	**111.8**	**120.1**	**142.8**
Finance corporations	**137.3**	**168.0**	**156.7**	**177.9**
Manufacturing corporations—total	**134.0**	**151.8**	**145.4**	**137.4**
Food and feed group	94.7	103.4	84.2	92.3
Forest products group	140.0	174.7	143.0	109.2
Minerals, chemicals, and metals group	111.5	146.0	154.3	130.2
Textile group	136.8	149.3	127.3	127.8
Tobacco manufacturing	132.5	140.7	154.4	164.5
Other manufacturing	162.2	178.7	181.3	163.5
Miscellaneous corporations	**84.7**	**74.7**	**122.6**	**123.7**
Public service corporations	**138.7**	**214.5**	**93.2**	**151.3**
Recreation and amusement corporations	**111.9**	**133.6**	**92.1**	**132.0**
Service corporations	**134.8**	**149.1**	**161.4**	**194.0**
Trade corporations—total	**122.7**	**135.7**	**133.1**	**131.4**
Automotive group	134.8	130.6	121.5	118.1
Beverage, food, and drug group	105.7	126.9	119.2	129.0
Equipment and supplies group	126.0	149.9	154.1	138.3
General merchandise group	127.8	137.0	127.1	135.9
Unclassified group	107.7	113.6	123.7	131.3
Total	**130.1**	**151.7**	**137.1**	**141.8**

Note: See text for description of tax years when making year to year comparisons.

TABLE 20. DOMESTIC CORPORATIONS: INCOME TAX DUE BY BUSINESS GROUPS FOR SPECIFIED INCOME YEARS

Business group	1977		1978		1979		1980	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Agricultural and extractive industry	**$ 1,098,696**	**1.0**	**$ 2,069,676**	**1.6**	**$ 1,154,352**	**1.1**	**$ 1,120,488**	**0.9**
Construction corporations	**3,976,119**	**3.7**	**5,099,904**	**3.9**	**5,415,820**	**5.3**	**6,252,472**	**5.0**
Finance corporations	**2,936,116**	**2.8**	**3,321,072**	**2.5**	**3,136,985**	**3.2**	**5,015,550**	**4.0**
Manufacturing corporations—total	**40,484,507**	**38.2**	**47,377,720**	**36.2**	**38,693,940**	**38.2**	**45,178,468**	**36.0**
Food and feed group	4,486,943	4.2	4,847,064	3.7	3,909,509	3.8	4,377,510	3.5
Forest products group	8,463,689	8.0	10,982,608	8.4	7,269,523	7.2	8,499,092	6.8
Minerals, chemicals, and metals group	4,333,693	4.1	6,641,567	5.1	5,958,931	5.9	6,582,499	5.2
Textile group	15,037,017	14.2	16,317,212	12.5	13,182,049	13.0	16,470,553	13.1
Tobacco manufacturing	347,221	0.3	357,864	0.3	352,180	0.3	335,892	0.3
Other manufacturing	7,815,944	7.4	8,231,405	6.3	8,131,748	8.0	8,912,922	7.1
Miscellaneous corporations	**784,972**	**0.7**	**769,836**	**0.6**	**1,361,475**	**1.3**	**1,170,852**	**0.9**
Public service corporations	**12,711,691**	**12.0**	**23,266,044**	**17.8**	**3,217,600**	**3.2**	**11,364,420**	**9.1**
Recreation and amusement corporations	**539,723**	**0.5**	**554,832**	**0.4**	**515,074**	**0.5**	**713,382**	**0.6**
Service corporations	**11,969,484**	**11.3**	**13,652,639**	**10.4**	**14,161,848**	**14.0**	**17,430,278**	**13.9**
Trade corporations—total	**31,570,216**	**29.8**	**34,817,697**	**26.6**	**33,651,301**	**33.2**	**37,154,682**	**29.6**
Automotive group	5,662,777	5.3	6,007,224	4.6	6,418,071	6.3	6,036,384	4.8
Beverage, food, and drug group	4,959,118	4.7	5,993,701	4.6	5,548,698	5.5	6,931,248	5.5
Equipment and supplies group	9,360,563	8.8	10,924,353	8.3	10,476,695	10.3	10,950,708	8.7
General merchandise group	7,633,478	7.2	7,843,528	6.0	6,911,507	6.8	7,971,420	6.4
Unclassified group	3,946,280	3.7	4,048,891	3.1	4,296,330	4.3	5,264,922	4.2
Total	**$106,071,524**	**100.0**	**$130,929,420**	**100.0**	**$101,478,395**	**100.0**	**$125,401,092**	**100.0**

Note: Detail may not add to totals due to rounding.

See text for description of tax years when making year to year comparisons.

TABLE 21. FOREIGN CORPORATIONS: INCOME TAX DUE BY BUSINESS GROUPS FOR SPECIFIED INCOME YEARS

Business group	1977		1978		1979		1980	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Agricultural and extractive industry	**$ 536,928**	**0.5**	**$ 622,476**	**0.5**	**$ 693,189**	**0.5**	**$ 909,426**	**0.8**
Construction corporations	**2,319,149**	**2.0**	**1,097,094**	**0.8**	**1,241,334**	**0.9**	**1,665,660**	**1.4**
Finance corporations	**2,310,542**	**2.0**	**3,098,124**	**2.4**	**2,788,779**	**2.1**	**1,779,270**	**1.5**
Manufacturing corporations—total	**71,160,080**	**60.2**	**79,126,590**	**60.7**	**82,348,567**	**61.1**	**69,320,061**	**58.2**
Food and feed group	2,379,202	2.0	2,653,584	2.0	2,197,679	1.6	2,315,579	2.0
Forest products group	6,494,961	5.5	7,683,156	5.9	8,012,941	5.9	3,169,334	2.7
Minerals, chemicals, and metals group	8,278,112	7.0	9,867,330	7.6	11,485,055	8.5	8,132,552	6.8
Textile group	12,423,431	10.5	13,661,670	10.5	12,384,489	9.2	9,188,710	7.7
Tobacco manufacturing	23,730,102	20.1	25,208,652	19.3	27,703,768	20.6	29,553,591	24.8
Other manufacturing	17,854,272	15.1	20,052,198	15.4	20,564,635	15.3	16,960,295	14.2
Miscellaneous corporations	**315,317**	**0.3**	**199,506**	**0.2**	**230,696**	**0.2**	**435,600**	**0.4**
Public service corporations	**9,607,725**	**8.1**	**11,264,790**	**8.6**	**11,790,741**	**8.7**	**12,981,540**	**10.9**
Recreation and amusement corporations	**180,492**	**0.1**	**305,310**	**0.2**	**77,629**	**0.1**	**136,326**	**0.1**
Service corporations	**3,929,269**	**3.3**	**3,929,476**	**3.0**	**4,873,979**	**3.6**	**5,450,718**	**4.6**
Trade corporations—total	**27,756,985**	**23.5**	**30,793,152**	**23.6**	**30,685,204**	**22.8**	**26,351,298**	**22.1**
Automotive group	7,707,334	6.5	6,952,350	5.3	5,637,420	4.2	5,677,128	4.8
Beverage, food and drug group	3,773,299	3.2	4,489,662	3.4	4,298,934	3.2	3,721,528	3.1
Equipment and supplies group	10,589,449	9.0	12,826,146	9.8	13,931,178	10.3	10,960,526	9.2
General merchandise group	4,075,862	3.5	4,710,162	3.6	4,730,293	3.5	4,481,796	3.7
Unclassified group	1,611,041	1.4	1,814,832	1.4	2,087,379	1.6	1,510,320	1.3
Total	**$118,116,487**	**100.0**	**$130,436,518**	**100.0**	**$134,730,118**	**100.0**	**$119,029,899**	**100.0**

Note: Detail may not add to totals due to rounding.

See text for description of tax years when making year to year comparisons.

TABLE 22. INCOME TAX, 1979: NUMBER OF INDIVIDUAL RETURNS ACCORDING TO TAXPAYER'S MARITAL STATUS TABULATED BY SIZE OF NET TAXABLE INCOME

(Analysis of all returns for income year 1979)

(Data based on sample. See footnotes.)

Size of taxable income	Total number of returns (1)	Married men		Married women		Widows or widowers with minor child (ren) (6)	Single head of household		Others not head of household (9)	Nonresidents claiming no personal exemptions and fiduciaries*** (10)
		Head of household* (2)	Not head of household** (3)	Head of household* (4)	Not head of household** (5)		With dependents (7)	Without dependents (8)		
None	348,230	55,280	31,760	17,740	102,365	2,900	20,980	34,900	79,890	2,420
$ 1 - $ 2,000	510,390	73,840	30,080	25,390	124,060	2,920	30,560	48,380	173,320	1,840
2,001 - 4,000	431,060	89,300	21,120	29,980	106,990	2,730	39,600	46,530	94,080	730
4,001 - 6,000	450,450	119,010	16,310	31,080	125,510	1,840	33,750	50,630	71,860	460
6,001 - 10,000	660,280	250,480	20,820	40,950	165,260	1,720	35,490	71,540	73,490	530
10,001 - 15,000	364,800	203,490	6,420	17,310	57,710	870	16,590	38,520	23,520	370
15,001 - 20,000	133,510	97,530	1,040	3,870	8,950	140	4,920	12,230	4,700	130
20,001 - 25,000	51,560	40,980	260	1,190	2,100	140	1,580	3,900	1,220	190
25,001 - 50,000	56,410	46,796	270	1,008	1,690	138	1,317	3,984	974	233
50,001 - 100,000	14,839	12,464	48	296	390	33	321	980	211	96
100,001 or more	4,668	3,831	21	116	169	16	75	306	71	63
Total	3,026,197	993,001	128,149	168,930	695,189	13,447	185,183	311,900	523,336	7,062

Note: Data for non-taxable returns and returns with not more than $25,000 net taxable income were estimated from a 10 percent sample. Data for other brackets were tabulated from all returns filed.

Taxpayer may claim personal exemption of $2,000 if head of household and $1,000 of not head of household.

*Spouse who claimed personal exemption of $2,000.

**Spouse who claimed personal exemption of $1,000.

***This column has been added to provide a full count of returns even though it does not denote marital status.

TABLE 23. INCOME TAX, 1979: INDIVIDUAL RETURNS BY SIZE OF NET TAXABLE INCOME

(Analysis of all returns for income year 1979)

(Data based on sample. See footnote.)

Size of taxable income	Number of returns (1)	Number of dependents (2)	Number of dependents in school (3)	Adjusted gross income (4)	Personal deductions* (5)	Personal exemptions (6)	Net taxable income (7)	Tax due (after total tax credit) (8)	Total tax credit** (9)
None	348,230	128,120	5,310	$ 511,555,890[a]	$ 205,888,880	$ 616,594,290	$	$	$ .....
$ 1 - $ 2,000	510,390	180,300	7,000	1,537,378,290	253,828,040	799,234,670	484,320,960	14,475,089	54,540
2,001 - 4,000	431,060	233,620	9,130	2,429,446,340	349,471,870	786,061,650	1,293,913,760	42,945,680	189,670
4,001 - 6,000	450,450	253,160	10,070	3,539,186,440	438,509,700	848,959,580	2,251,716,050	85,176,913	381,890
6,001 - 10,000	660,280	415,700	21,760	7,317,702,630	840,262,150	1,329,834,990	5,147,605,660	228,127,920	1,494,820
10,001 - 15,000	364,800	301,720	23,270	5,916,415,900	661,385,520	840,935,300	4,414,093,760	226,279,183	2,451,380
15,001 - 20,000	133,510	134,810	15,320	2,963,967,290	335,879,240	345,112,580	2,282,975,710	128,850,620	1,585,480
20,001 - 25,000	51,560	55,660	9,570	1,457,083,440	174,332,350	140,190,210	1,142,561,230	67,813,666	822,420
25,001 - 50,000	56,410	66,887	14,983	2,316,323,684	287,400,721	162,944,056	1,865,978,784	117,422,149	786,166
50,001 - 100,000	14,839	19,255	5,135	1,186,979,970	146,919,593	45,455,344	994,605,004	65,838,260	519,510
100,001 - 200,000	3,708	4,843	1,431	567,865,445	66,694,650	11,590,280	489,580,466	33,156,980	297,893
200,001 or more	960	921	327	529,790,682	41,005,783	2,827,389	485,957,495	33,505,580	300,245
Total	3,026,197	1,794,996	123,306	$30,273,696,001	$3,801,578,497	$5,929,740,339	$20,853,308,879	$1,043,592,039	$8,884,014

Size of taxable income	Foreign tax credit*** (10)	Interest income (11)	Dividends received (12)	Dividends deducted (13)	Interest on home mortgages deducted (14)	Charitable contributions deducted (15)	Property taxes deducted (16)	Child care deducted (17)	Number claiming standard deductions (18)
None	$	$ 97,082,070	$ 42,667,930	$ 19,855,180	$ 25,521,210	$ 25,429,470	$ 10,661,400	$ 1,379,280	196,510
$ 1 - $ 2,000	50,830	125,661,160	32,778,680	10,246,540	35,522,860	25,692,530	13,137,350	5,431,850	328,560
2,001 - 4,000	175,190	102,565,120	27,679,090	7,954,340	60,631,390	35,367,780	16,893,320	11,998,150	260,090
4,001 - 6,000	348,240	85,890,960	28,547,320	9,229,060	96,192,470	52,140,300	23,134,470	16,499,420	242,620
6,001 - 10,000	1,414,670	142,232,590	57,020,700	21,547,630	233,963,160	120,032,110	55,394,320	31,290,630	287,640
10,001 - 15,000	2,352,960	127,462,950	53,465,850	16,918,040	216,821,220	114,714,080	56,470,210	17,260,490	114,340
15,001 - 20,000	1,527,950	82,690,000	48,044,380	16,664,350	114,347,010	64,815,270	34,609,770	5,461,060	28,820
20,001 - 25,000	783,920	50,301,170	37,010,160	12,761,830	57,656,890	35,671,910	19,664,050	1,602,570	6,850
25,001 - 50,000	734,894	102,812,390	99,728,954	33,559,406	79,596,086	63,671,514	32,914,609	1,409,837	3,865
50,001 - 100,000	497,002	55,497,888	80,599,380	27,177,059	25,080,306	35,966,110	14,069,841	299,371	417
100,001 - 200,000	294,789	25,594,653	55,054,484	17,302,591	6,443,614	18,814,641	4,977,459	73,746	49
200,001 or more	299,245	23,241,522	50,621,572	9,110,647	1,217,608	18,153,610	2,171,554	12,803	7
Total	$8,479,690	$1,021,032,473	$613,218,500	$202,326,673	$952,993,824	$610,469,325	$284,098,353	$92,719,207	1,469,768

Note: Data for non-taxable returns and returns with not more than $25,000 net taxable income were estimated from a 10 percent sample. Data for other brackets were tabulated from all returns filed.

*All personal deductions, including those shown in columns 13, 14, 15, 16 and 17.

**Includes foreign tax credit, credit for construction of dwelling units for the handicapped and credit for the conservation of energy.

***Credit for income taxes paid to another state on income also subject to income tax in North Carolina.

[a]Adjusted gross losses reported on non-taxable returns amounted to $159,079,130. Adjusted gross losses have not been subtracted from adjusted gross income.

TABLE 24. INCOME TAX, 1979: INDIVIDUAL RETURNS OF TAXPAYERS AGE 65 AND OVER BY SIZE OF NET TAXABLE INCOME

(Analysis of returns for income year 1979)

(Data based on sample. See footnote.)

Size of taxable income	Number of returns (1)	Number of dependents (2)	Number of dependents in school (3)	Adjusted gross income (4)	Personal deductions* (5)	Personal exemptions (6)	Net taxable income (7)	Tax due (after total tax credit) (8)	Total tax credit** (9)
None	62,570	2,580	440	$ 155,332,320[a]	$ 73,415,800	$163,269,060	$	$	$ .....
$ 1 - $ 2,000	46,720	1,720	300	209,248,610	42,957,200	123,941,820	42,349,820	1,266,805	3,690
2,001 - 4,000	23,060	1,030	140	157,413,580	27,780,240	62,605,130	67,028,250	2,214,590	5,340
4,001 - 6,000	14,810	630	70	136,952,850	22,951,610	41,186,760	72,814,410	2,744,661	7,460
6,001 - 10,000	15,870	1,020	260	197,952,290	29,735,960	44,899,970	123,316,160	5,472,110	22,460
10,001 - 15,000	9,050	650	160	158,159,670	21,665,060	26,021,040	110,473,630	5,721,354	20,800
15,001 - 20,000	4,710	410	110	111,819,050	16,488,900	13,834,580	81,495,600	4,626,182	42,310
20,001 - 25,000	2,660	150	60	78,878,250	11,608,000	7,783,030	59,487,350	3,567,405	11,510
25,001 - 50,000	5,089	524	223	219,420,207	30,074,671	15,197,203	174,148,332	11,000,199	70,604
50,001 - 100,000	2,060	215	93	169,416,210	21,996,411	6,190,991	141,228,826	9,376,865	55,953
100,001 - 200,000	659	96	34	103,046,729	13,383,236	2,011,741	87,651,743	5,964,185	26,457
200,001 or more	262	38	14	151,743,968	11,355,775	794,421	139,593,762	9,640,892	73,031
Total	187,520	9,063	1,904	$1,849,383,734	$323,412,863	$507,735,746	$1,099,587,883	$61,595,247	$339,615

Size of taxable income	Foreign tax credit*** (10)	Interest income (11)	Dividends received (12)	Dividends deduc[illegible] (13)	Interest on home mortgages deducted (14)	Charitable contributions deducted (15)	Property taxes deducted (16)	Child care deducted (17)	Number claiming standard deductions (18)
None	$	$ 60,484,780	$ 20,510,410	$ 6,949,870	$ 3,085,240	$ 6,918,050	$ 4,467,850	$	29,900
$ 1 - $ 2,000	2,430	66,597,410	15,950,850	4,329,400	1,497,460	8,906,310	4,248,850	.....	20,940
2,001 - 4,000	4,490	50,188,720	13,361,530	3,242,390	970,940	6,344,900	3,083,200	.....	9,370
4,001 - 6,000	6,470	38,187,720	13,727,810	3,982,410	834,080	5,693,130	2,565,410	7,230	5,000
6,001 - 10,000	21,090	50,569,320	22,601,500	6,283,760	1,195,810	8,135,390	3,628,750	.....	4,660
10,001 - 15,000	19,170	35,422,270	20,343,350	4,795,090	1,059,040	6,186,200	2,892,240	.....	1,890
15,001 - 20,000	41,520	20,736,890	18,578,220	6,724,390	461,490	4,142,380	1,707,490	.....	840
20,001 - 25,000	11,510	13,372,860	13,024,130	4,164,300	491,470	2,962,130	1,521,380	.....	250
25,001 - 50,000	67,434	33,639,102	38,388,000	10,864,163	842,671	8,514,536	3,254,529	6,828	394
50,001 - 100,000	55,149	19,072,780	30,515,451	8,230,351	328,750	6,804,918	2,002,028	9,420	73
100,001 - 200,000	26,457	9,441,570	19,973,986	5,478,207	103,608	4,350,434	888,239	.....	11
200,001 or more	73,031	8,291,261	21,914,947	2,351,999	39,675	6,347,961	711,466	.....	4
Total	$328,751	$406,004,683	$248,890,184	$67,396,330	$10,910,234	$75,306,339	$30,971,432	$23,478	73,332

Note: Data for non-taxable returns and returns with not more than $25,000 net taxable income were estimated from a 10 percent sample. Data for other brackets were tabulated from all returns filed.

*All personal deductions, including those shown in columns 13, 14, 15, 16 and 17.

**Includes foreign tax credit, credit for construction of dwelling units for the handicapped and credit for the conservation of energy.

***Credit for income taxes paid to another state on income also subject to income tax in North Carolina.

[a]Adjusted gross losses reported on non-taxable returns amounted to $13,851,010. Adjusted gross losses have not been subtracted from adjusted gross income.

TABLE 25. INCOME TAX, 1979: INDIVIDUAL RETURNS BY MARITAL STATUS

(Analysis of all returns for income year 1979)

(Data based on sample. See footnote.)

Marital status	Number of returns (1)	Number of dependents (2)	Number of dependents in school (3)	Number of returns filed by persons 65 or over (4)	Adjusted gross income (5)	Adjusted gross loss (6)	Personal deductions* (7)	Personal exemptions (8)	Net taxable income (9)
Married man living with wife and claiming $2,000 exemption	993,001	1,271,282	96,352	68,255	$16,196,508,747	$ 57,497,550	$2,295,176,849	$2,810,988,793	$11,166,871,459
Married man living with wife and claiming $1,000 exemption	128,149	6,022	335	18,439	658,343,971	61,176,720	104,585,364	147,551,573	445,734,342
Married woman living with husband and claiming $2,000 exemption	168,930	141,945	10,182	10,197	1,609,341,200	1,471,250	228,1[illegible]0,518	434,344,925	964,423,479
Married woman living with husband and claiming $1,000 exemption	695,189	17,149	648	29,172	4,429,584,577	13,350,530	417,030,315	727,978,265	3,348,780,490
Widow or widower having child or children under 18 years of age	13,447	23,502	2,161	409	113,372,838	989,410	14,854,427	42,556,526	59,739,530
Head of family with dependents in household	185,183	310,558	13,391	1,675	1,712,964,036	3,569,850	189,048,339	561,245,457	988,289,548
Head of "household" with no dependents in household	311,900	.....	.....	49,380	2,980,659,860	7,484,040	332,462,420	664,432,333	2,025,027,959
Others not elsewhere classified	523,336	24,538	237	9,993	2,503,734,600	5,312,210	216,304,579	537,213,967	1,791,605,751
Nonresidents - no exemptions claimed	356	.....	.....	.....	4,393,976	.....	128	.....	4,393,848
Fiduciary	6,706	.....	.....	.....	64,792,196	8,227,570	3,945,558	3,428,500	58,442,473
Total	3,026,197	1,794,996	123,306	187,520	$30,273,696,001	$159,079,130	$3,801,578,497	$5,929,740,339	$20,853,308,879

Marital status	Tax due (after total tax credit) (10)	Total tax credit** (11)	Foreign tax credit*** (12)	Interest income (13)	Dividends received (14)	Dividends deducted (15)	Interest on home mortgages deducted (16)	Charitable contributions deducted (17)	Property taxes deducted (18)	Number claiming standard deductions (19)
Married man living with wife and claiming $2,000 exemption	$ 604,032,938	$6,431,036	$6,112,999	$ 404,126,980	$291,552,040	$109,190,500	$704,342,971	$399,280,812	$199,773,670	334,502
Married man living with wife and claiming $1,000 exemption	19,183,406	125,843	116,892	41,811,277	13,721,033	4,538,306	21,535,912	22,929,374	6,786,580	50,284
Married woman living with husband and claiming $2,000 exemption	44,618,240	230,396	220,508	56,651,055	34,772,790	6,316,292	51,226,427	36,199,614	16,908,595	75,282
Married woman living with husband and claiming $1,000 exemption	149,095,638	676,893	655,834	200,801,965	101,064,596	30,656,660	76,955,480	74,314,423	20,709,133	214,218
Widow or widower having child or children under 18 years of age	2,810,068	25,320	23,100	7,249,637	2,211,054	510,504	2,740,361	2,100,928	1,332,237	8,628
Head of family with dependents in household	45,437,237	267,628	256,007	23,029,790	11,415,031	3,100,350	39,105,165	15,039,625	10,804,562	126,094
Head of "household" with no dependents in household	98,560,949	613,991	581,923	226,832,957	117,196,152	33,372,523	50,541,045	48,002,043	24,978,352	202,105
Others not elsewhere classified	76,006,968	512,276	511,796	60,528,812	37,340,246	10,695,980	6,546,463	12,602,378	2,805,224	458,655
Nonresidents - no exemptions claimed	268,601	.....	.....	.....	.....	.....	.....	128	.....	.....
Fiduciary	3,577,994	631	631	.....	3,945,558	3,945,558	.....	.....	.....	.....
Total	$1,043,592,039	$8,884,014	$8,479,690	$1,021,032,473	$613,218,500	$202,326,673	$952,993,824	$610,469,325	$284,098,353	1,469,768

Note: Data for non-taxable returns and returns with not more than $25,000 net taxable income were estimated from a 10 percent sample. Data for other brackets were tabulated from all returns filed.

*All personal deductions, including those shown in columns 15, 16, 17 and 18.

**Includes foreign tax credit, credit for construction of dwelling units for the handicapped and credit for the conservation of energy.

***Credit for income taxes paid to another state on income also subject to income tax in North Carolina.

TABLE 26. INCOME TAX, 1979: INDIVIDUAL RETURNS BY SIZE OF ADJUSTED GROSS INCOME

(Anyalsis of all returns for income year 1979)

(Data based on sample. See footnote.)

Size of adjusted gross income	Number of returns (1)	Number of dependents (2)	Number of dependents in school (3)	Number of returns filed by persons 65 or over (4)	Adjusted gross income (5)	Personal deductions* (6)	Personal exemptions (7)	Net taxable income (8)	Tax due (after total tax credit) (9)	Total tax credit** (10)
Loss****	25,280	7,340	590	2,290	$	$ 9,508,970	$ 38,195,640	$	$	$ .....
$ 1 - $ 2,000	400,960	44,770	860	28,100	419,420,650	47,354,460	473,881,920	73,304,620	2,193,099	6,040
2,001 - 4,000	370,360	83,630	1,840	42,400	1,104,209,340	137,786,580	559,951,620	449,706,100	13,719,213	53,180
4,001 - 6,000	361,040	136,380	3,850	36,750	1,813,409,050	229,239,830	626,374,050	973,582,950	32,762,696	122,220
6,001 - 8,000	400,750	192,990	6,220	20,730	2,805,353,890	304,513,570	733,677,500	1,773,387,370	66,306,214	259,090
8,001 - 10,000	359,020	219,430	8,360	13,400	3,217,207,490	337,418,370	716,116,100	2,166,613,850	89,096,229	491,980
10,001 - 12,000	276,260	203,700	9,020	9,480	3,028,468,470	339,191,800	601,669,570	2,090,560,410	92,633,592	539,210
12,001 - 14,000	210,430	181,310	9,530	6,670	2,726,273,790	327,855,730	490,394,040	1,909,308,470	89,580,473	699,970
14,001 - 16,000	157,740	156,450	10,430	4,720	2,357,925,580	301,678,080	391,089,630	1,666,496,740	82,261,903	753,120
16,001 - 18,000	115,080	127,200	9,080	3,460	1,950,582,760	255,578,740	300,675,440	1,395,351,940	71,798,634	897,550
18,001 - 20,000	83,480	99,060	8,690	2,790	1,582,502,130	212,908,290	226,720,450	1,143,621,930	60,962,540	824,750
20,001 - 22,000	61,970	75,190	7,720	2,290	1,297,711,840	175,339,790	171,437,740	951,286,950	52,303,739	712,240
22,001 - 24,000	43,450	56,040	6,280	1,580	997,570,060	136,933,840	123,428,710	737,710,290	41,557,478	548,120
24,001 - 26,000	30,960	39,065	5,181	1,231	772,476,235	108,447,120	88,029,820	576,077,697	33,146,312	385,920
26,001 - 30,000	39,688	52,129	8,340	2,236	1,104,299,802	157,555,578	115,693,023	831,818,727	48,979,776	544,226
30,001 - 40,000	43,030	57,439	11,238	3,331	1,467,330,887	209,901,218	128,186,226	1,129,730,699	69,088,476	557,325
40,001 - 50,000	17,414	23,272	5,459	1,779	773,067,518	110,447,124	52,874,624	609,800,664	38,649,855	213,577
50,001 - 100,000	22,407	30,606	7,905	2,962	1,499,091,072	212,794,715	69,702,355	1,217,480,144	79,725,214	587,311
100,001 or more	6,878	8,995	2,713	1,321	1,356,795,437	187,124,692	21,641,881	1,157,469,328	78,826,595	688,185
Total	3,026,197	1,794,996	123,306	187,520	$30,273,696,001	$3,801,578,497	$5,929,740,339	$20,853,308,879	$1,043,592,039	$8,996,014

Size of adjusted gross income	Foreign tax credit*** (11)	Interest income (12)	Dividends received (13)	Dividends deducted (14)	Interest on home mortgages deducted (15)	Charitable contributions deducted (16)	Property taxes deducted (17)	Child care deducted (18)	Number claiming standard deductions (19)
Loss****	$	$ 9,379,890	$ 5,339,540	$ 900,800	$ 1,228,900	$ 254,590	$ 701,770	$ 9,790	.....
$ - $ 2,000	5,870	51,676,070	9,614,070	1,778,170	2,247,370	2,544,200	1,285,100	39,480	261,540
2,001 - 4,000	51,720	94,236,830	18,379,250	3,722,080	8,996,530	11,339,720	5,597,440	363,150	248,950
4,001 - 6,000	114,280	97,522,530	20,465,110	4,892,630	20,375,190	21,391,260	10,120,700	1,830,580	228,030
6,001 - 8,000	252,070	86,967,730	21,101,980	5,057,780	42,596,200	32,435,830	14,002,970	5,540,610	239,370
8,001 - 10,000	457,250	76,133,210	20,293,310	5,123,270	65,518,000	42,771,910	18,232,150	11,004,720	186,380
10,001 - 12,000	520,600	69,208,940	21,281,380	5,664,920	85,898,900	47,788,060	21,576,880	13,986,240	120,190
12,001 - 14,000	647,330	60,303,220	18,996,800	4,669,670	98,142,320	48,358,080	23,588,170	14,941,410	74,030
14,001 - 16,000	730,490	51,545,270	19,760,710	5,665,600	97,868,080	48,009,800	23,979,070	12,529,680	44,710
16,001 - 18,000	874,060	46,463,960	19,333,520	5,433,990	87,472,590	41,651,630	22,052,010	10,088,650	27,550
18,001 - 20,000	784,900	35,753,880	18,644,220	5,373,960	76,830,810	36,418,070	19,280,780	7,324,210	15,640
20,001 - 22,000	682,760	34,847,150	17,425,810	5,597,800	64,385,570	31,561,740	16,861,100	4,612,680	9,350
22,001 - 24,000	528,940	26,919,840	13,621,400	3,378,200	49,012,910	25,989,090	13,518,300	3,175,870	5,150
24,001 - 26,000	374,180	20,994,820	14,547,730	5,657,600	40,831,960	19,889,330	11,056,370	2,143,360	2,910
26,001 - 30,000	515,066	36,839,300	27,143,620	10,005,028	56,313,845	29,928,528	16,813,868	1,930,448	2,739
30,001 - 40,000	503,043	58,114,355	52,038,889	18,916,845	69,413,467	41,606,390	23,488,633	1,811,601	2,071
40,001 - 50,000	200,985	33,450,483	39,366,825	15,925,197	30,669,422	22,152,221	12,019,233	581,632	582
50,001 - 100,000	556,801	69,934,043	102,185,697	40,543,243	42,771,019	46,945,060	19,570,802	683,148	514
100,001 or more	679,345	60,740,952	153,678,639	54,019,890	12,420,741	59,433,816	10,353,007	121,948	62
Total	$8,479,690	$1,021,032,473	$613,218,500	$202,326,673	$952,993,824	$610,469,325	$284,[illegible]353	$92,719,207	1,469,768

Note: Data for non-taxable returns and returns with not more than $25,000 net taxable income were estimated from a 10 percent sample. Data for other brackets were tabulated from all returns filed.

*All personal deductions, including those shown in columns 14, 15, 16, 17 and 18.

**Includes for[illegible] tax credit, credit for construction of dwelling units for the handicapped and credit for the conservation of energy.

***Credit for income taxes paid to another state on income also subject to income tax in North Carolina.

****Includes only returns with adjusted gross loss. *Does not include all non-taxable returns.*

TABLE 29. INCOME TAX, 1979: DOMESTIC CORPORATIONS, TAXABLE RETURNS, BY SIZE OF NET INCOME TAXABLE IN NORTH CAROLINA

(Analysis of returns for income year 1979)

Size of income taxable in North Carolina	Number of returns	Tax due
$ 1- $ 2,000	4,193	$ 219,455
2,001- 5,000	3,461	702,787
5,001- 10,000	3,791	1,660,781
10,001- 25,000	5,935	5,851,844
25,001- 50,000	4,238	9,076,278
50,001- 100,000	2,916	12,193,201
100,001- 250,000	1,696	15,474,954
250,001- 1,000,000	823	22,866,188
1,000,001 or more	209	33,432,907
Total	27,262	$101,478,395

TABLE 30. INCOME TAX, 1979: DOMESTIC CORPORATIONS, TAXABLE RETURNS, BY TYPE OF BUSINESS

(Analysis of returns for income year 1979)

Type of business	Number of returns	Tax due
Agriculture and Extractive Industry	**413**	**$ 1,154,352**
Agriculture and horticulture	304	779,680
Lumber and lumbering	78	137,430
Mining	12	79,214
Stone, gravel, etc. production	19	158,028
Construction Corporations	**2,367**	**5,415,820**
Contracting and construction	2,367	5,415,820
Finance Corporations	**1,007**	**3,196,985**
Banks	19	633,826
Brokers—securities	12	17,672
Collecting agencies and factors	29	363,665
Insurance agencies	755	1,146,383
Mortgage and finance companies	177	814,704
Other finance corporations	15	220,735
Manufacturing Corporations (includes only those actually manufacturing in North Carolina)		
Food and Feed Group	**195**	**3,909,509**
Bakeries	10	328,735
Bottling companies (non-alcoholic)	49	1,303,865
Dairy products	7	52,987
Food packers and processors	90	1,681,932
Milling, grain, feed, etc.	33	368,541
Vegetable, fish, animal oils and greases	6	173,449
Forest Products Group	**494**	**7,269,523**
Baskets, boxes, and wood products	107	863,802
Furniture and furnishings	221	4,727,489
Millwork, plywood, rough and dressed lumber	163	1,544,040
Paper and pulp	3	134,192
Minerals, Chemicals, and Metals Group	**751**	**5,958,931**
Fertilizer, chemicals, drugs, etc.	76	1,157,005
Metals and machine shops	555	3,713,585
Stone and clay products	120	1,088,341
Textile Group	**641**	**13,182,049**
Clothing and garment	186	3,380,893
Cotton and cotton yarn	148	5,131,026
Dyeing and finishing	53	1,021,916
Hosiery	139	1,878,997
Synthetics other than rayon	25	690,250
Other textiles	90	1,078,967
Tobacco Manufacturing	**8**	**352,180**
Tobacco manufacturing and processing	8	352,180

TABLE 30. — Continued

Type of business	Number of returns	Tax due
Other Manufacturing	**801**	**8,131,748**
Auto, body, and accessory manufacturing	27	886,841
Business equipment and supplies	36	272,553
Industrial equipment and supplies	88	1,063,524
Newspapers	80	1,497,008
Printing and publishing	275	670,505
All other manufacturing	295	3,741,317
Miscellaneous Corporations	**622**	**1,361,475**
Holding companies	5	742,858
Inactive corporations	541	516,415
Unclassified	76	102,202
Public Service Corporations	**534**	**3,217,600**
Public service companies	534	3,217,600
Recreation and Amusement Corporations	**309**	**515,074**
Film distributors and producers	19	36,079
Theatres	21	93,254
Theatre equipment and supplies	3	5,760
Other recreation, booking companies, etc.	266	379,981
Service Corporations	**9,093**	**1 ',161,848**
Advertising companies	82	136,672
Barber and beauty shops	82	42,243
Co-ops	38	159,749
Eating establishments	773	1,678,406
Engineering and management services	197	396,354
Hotels and inns	169	715,886
Laundry, dry cleaning, etc.	176	302,464
Professional service	1,772	1,320,957
Real estate and rental	3,393	5,544,169
Transportation (excludes franchise utilities) —		
U-drive-it, taxi, etc.	84	70,923
Undertaking establishments	158	264,613
Warehousing and storage	72	258,540
Other service corporations	2,097	3,270,872
Trade Corporations (includes out-of-state manufacturers who only sell in North Carolina)		
Automotive Group	**2,290**	**6,418,071**
Gas and oil retailers	181	686,206
Gas and oil wholesalers and distributors	400	2,009,666
Motor vehicle dealers and distributors	608	1,760,131
Motor vehicle tires and accessories and services	1,101	1,962,068

TABLE 30. -- Continued

Type of business	Number of returns	Tax due
Beverage, Food, and Drug Group	**1,209**	**5,548,698**
Beverage distributors	79	955,282
Chain stores, drug and grocery	167	1,799,460
Other retailers, drug and grocery	740	1,363,491
Wholesalers, jobbers, manufacturers' branch sales and subsidiary selling corporations	223	1,430,465
Equipment and Supplies Group	**2,498**	**10,476,695**
Building materials and supplies	532	3,440,336
Business and office equipment and supplies	471	1,240,766
Electrical, heating and plumbing equipment and supplies	566	1,975,354
Industrial equipment and supplies	301	1,489,008
Other equipment and supplies — agriculture, construction, etc.	628	2,331,229
General Merchandise Group	**2,624**	**6,911,507**
Department store and mail order	56	361,898
Chain stores	528	2,668,302
Household furniture and furnishings	496	1,055,180
Manufacturers' branch sales and subsidiary selling corporations except textile products	6	24,723
Other retailers	1,264	1,543,379
Wholesalers and jobbers	274	1,258,025
Unclassified Group	**1,406**	**4,296,330**
Bulk commodity distributors — feed, fertilizer, fuel oil, coal, ice, etc.	368	895,019
Commodity brokers, dealers, and commission firms	332	941,905
Textile-selling agents, manufacturers' representatives, manufacturers' branch sales and subsidiary selling corporations	148	551,253
Tobacco dealers and warehouses	50	638,061
All other trade corporations	508	1,270,092
Total	27,262	**$101,478,395**

Note: To avoid disclosure, it was necessary to combine some classifications in order to have at least three corporations in every classification.

TABLE 27. INCOME TAX, 1979: INDIVIDUAL TAXABLE RETURNS BY COUNTIES

(Analysis of returns for income year 1979)

(Data based on sample. See footnote.)

County	Number of returns (1)	Number of dependents (2)	Number of dependents in school (3)	Number of returns filed by persons 65 or over (4)	Tax due (after tax credits**) (5)	Adjusted gross income (6)	Personal deductions (7)	Personal exemptions (8)	Net taxable income (9)
Alamance	53,932	31,363	2,562	2,710	$ 21,129,626	$ 600,494,284	$ 70,522,597	$ 106,956,574	$ 423,015,048
Alexander	11,226	6,335	311	304	3,398,688	106,971,173	12,758,357	21,230,318	72,982,441
*Alleghany	3,758	2,012	78	198	934,741	32,263,360	3,943,368	7,263,675	21,056,365
Anson	11,039	7,927	272	458	3,168,818	103,000,546	11,875,186	22,474,746	68,650,739
Ashe	8,659	4,927	204	481	2,291,950	74,779,331	7,444,681	17,164,760	50,169,998
Avery	5,921	3,990	316	198	1,539,566	51,782,360	5,753,157	12,134,400	33,894,842
Beaufort	18,052	12,138	985	1,208	6,177,428	182,366,523	19,503,279	37,799,877	125,063,246
Bertie	8,335	6,037	359	429	2,322,438	75,306,644	8,019,621	17,358,710	49,928,245
Bladen	10,988	7,676	396	403	3,324,547	106,524,645	13,362,012	22,711,670	70,450,920
Brunswick	12,411	9,820	464	530	4,255,132	129,702,634	15,429,128	26,622,398	87,651,044
Buncombe	72,679	40,409	2,898	4,679	29,187,885	817,055,368	95,395,657	144,484,474	577,175,199
Burke	33,482	19,217	1,194	1,081	11,454,380	343,193,760	40,369,337	65,251,616	237,573,142
Cabarrus	44,566	26,024	1,774	1,883	16,137,818	475,625,642	58,054,407	86,603,783	330,967,580
Caldwell	33,680	20,606	1,269	1,107	10,954,142	333,425,263	38,149,225	65,837,592	229,437,965
*Camden	2,033	1,512	113	135	635,354	21,991,176	2,038,239	4,392,870	15,560,069
Carteret	15,519	9,580	545	957	5,973,219	168,143,857	18,564,689	31,724,385	117,854,819
Caswell	6,766	4,686	222	206	1,635,353	64,676,278	6,839,257	13,634,700	44,202,242
Catawba	57,354	32,014	2,233	2,375	22,426,129	637,828,766	77,285,332	110,643,643	449,899,955
Chatham	15,392	8,381	528	558	5,228,572	156,903,332	18,974,081	29,315,121	108,613,969
Cherokee	6,699	4,414	260	225	1,762,477	57,814,971	5,707,306	13,533,070	38,574,631
*Chowan	4,469	3,101	250	299	1,416,793	45,117,374	5,766,469	9,302,263	30,048,679
*Clay	2,415	1,449	74	139	550,999	19,527,095	2,153,806	4,733,465	12,639,827
Cleveland	38,117	24,219	1,292	1,562	13,167,574	400,164,027	47,254,492	75,914,918	276,994,532
Columbus	17,633	13,141	996	830	5,679,857	177,737,274	21,587,467	37,234,961	118,915,019
Craven	24,595	16,013	1,234	1,056	9,438,662	272,643,897	35,298,473	50,083,876	187,261,508

Cumberland	71,657	50,006	4,436	2,223	24,787,440	75[illegible],430,122	104,247,038	147,034,000	505,149,407
*Currituck	3,506	2,255	97	284	934,866	[illegible]6,643,105	4,162,379	7,263,850	25,216,859
*Dare	5,334	2,545	163	450	1,847,715	54,[illegible]2,174	6,643,582	10,480,295	37,078,233
Davidson	54,096	31,637	1,770	2,090	19,552,002	570,3[illegible],811	64,834,716	105,997,309	399,548,828
Davie	11,477	7,303	409	454	4,682,708	131,[illegible]58,014	16,202,758	23,004,484	92,650,615
Duplin	16,203	11,329	544	941	4,702,767	1[illegible]1,190,808	17,094,366	33,908,470	100,187,803
Durham	71,421	41,516	3,533	3,632	31,506,913	865,019,634	110,322,805	140,894,700	613,802,234
Edgecombe	24,286	16,575	990	1,060	8,080,230	247,284,164	30,775,522	49,370,173	167,138,717
Forsyth	121,640	71,372	6,822	6,772	65,007,230	1,669,290,824	213,789,989	243,300,808	1,212,200,257
Franklin	11,090	7,498	448	583	3,543,441	109,080,981	12,414,150	22,750,652	73,916,319
Gaston	81,511	50,686	3,175	3,504	30,172,096	991,344,576	109,391,200	162,568,812	619,384,770
*Gates	2,501	1,577	138	213	740,711	27,030,867	2,576,686	5,129,295	19,324,841
*Graham	2,490	1,681	33	106	610,190	20,990,320	2,238,053	5,037,632	13,714,625
Granville	12,465	7,789	566	721	4,250,731	127,940,581	13,226,018	25,255,450	89,459,189
Greene	5,166	3,450	177	260	1,702,178	51,286,063	5,942,687	10,463,440	34,879,948
Guilford	161,064	93,925	8,713	8,420	77,903,898	2,068,726,885	269,246,287	320,004,716	1,479,475,870
Halifax	19,656	14,641	800	914	6,206,976	192,752,084	20,461,561	41,292,569	130,998,015
Harnett	20,764	13,283	839	657	6,504,949	204,973,714	25,630,871	42,256,900	137,085,789
Haywood	18,858	11,898	958	961	7,148,755	203,261,670	21,932,050	[illegible]8,708,928	142,620,457
Henderson	26,434	15,072	949	3,439	9,940,813	286,673,651	33,778,076	54,060,208	198,835,633
Hertford	9,263	6,150	555	419	2,937,014	93,967,657	10,954,954	18,879,550	64,133,132
Hoke	7,469	6,459	362	291	2,060,400	70,640,798	9,122,230	16,308,950	45,209,624
*Hyde	1,768	1,195	61	152	624,974	17,661,833	1,674,194	3,795,650	12,192,005
Iredell	40,550	23,918	1,642	1,934	14,815,781	433,102,778	50,830,071	80,061,086	302,211,763
Jackson	9,8[illegible]	6,168	357	447	2,974,916	92,150,884	9,637,196	19,735,060	62,778,599
Johnston	28,863	17,66[illegible]	1,036	1,289	9,063,787	281,414,413	32,618,593	58,089,998	190,705,775
*Jones	3,128	2,337	182	157	897,758	28,918,086	3,075,083	6,595,770	19,247,245
Lee	17,951	11,160	826	887	6,542,170	192,398,246	24,603,746	35,824,625	131,969,754
Lenoir	25,330	16,649	1,142	1,312	9,584,222	278,234,339	36,408,692	51,873,186	189,952,478
Lincoln	20,221	12,592	658	693	7,255,636	214,654,895	24,835,812	40,308,601	149,510,831

TABLE 27. — Continued

County	Number of returns (1)	Number of dependents (2)	Number of dependents in school (3)	Number of returns filed by persons 65 or over (4)	Tax due (after tax credits**) (5)	Adjusted gross income (6)	Personal deductions (7)	Personal exemptions (8)	Net taxable income (9)
Macon	7,547	3,896	204	736	$ 2,028,934	$ 67,614,913	$ 7,674,527	$ 14,970,360	$ 44,970,012
Madison	5,236	2,655	119	128	1,405,846	44,871,599	4,352,833	10,035,680	30,482,990
Martin	10,542	7,694	514	621	3,344,032	103,884,407	12,259,376	22,239,488	69,385,636
McDowell	15,133	9,244	436	473	4,698,665	148,163,951	17,233,574	29,873,744	101,056,811
Mecklenburg	201,911	122,339	10,671	9,245	104,824,732	2,734,414,977	363,058,041	399,897,886	1,971,459,284
Mitchell	5,760	3,248	169	282	1,834,162	56,271,676	6,633,331	11,281,938	38,356,528
Montgomery	10,187	6,827	373	392	2,986,998	95,077,215	10,903,902	20,584,142	63,589,261
Moore	24,064	13,981	1,210	2,083	9,140,002	264,488,987	33,173,529	48,427,069	182,888,383
Nash	29,083	18,926	1,342	1,465	10,747,818	313,470,341	38,750,866	59,197,025	215,522,641
New Hanover	45,507	28,799	1,986	2,405	22,810,050	595,347,410	75,340,542	92,353,101	427,654,216
Northampton	7,541	5,409	343	454	2,048,862	68,034,294	6,868,732	15,669,300	45,496,417
Onslow	22,962	15,454	1,133	714	7,296,974	227,722,670	29,928,208	46,321,841	151,472,632
Orange	32,869	16,177	1,528	1,958	15,432,416	404,499,030	47,843,261	62,546,453	294,109,856
*Pamlico	3,472	2,528	200	230	1,246,908	36,474,210	4,039,922	7,551,436	24,882,837
Pasquotank	11,007	6,969	830	678	3,806,414	119,752,259	13,968,897	22,604,119	83,179,403
Pender	8,158	5,719	408	413	2,593,618	80,544,973	9,172,596	17,068,770	54,303,598
*Perquimans	3,009	1,861	118	244	951,206	29,615,235	2,841,671	6,244,035	20,529,581
Person	11,673	7,369	556	590	4,116,217	122,343,519	12,506,168	23,686,690	86,150,750
Pitt	36,076	22,193	1,768	1,685	14,079,257	401,289,697	50,594,065	72,336,849	278,358,673
Polk	5,345	2,346	200	879	1,914,888	60,415,671	7,298,738	10,604,110	42,512,792
Randolph	45,345	24,546	1,378	2,076	16,560,705	473,574,119	49,641,054	37,202,633	336,730,725
Richmond	20,501	15,452	729	685	6,774,621	207,596,017	22,573,124	42,416,620	142,606,142
Robeson	38,309	30,861	1,236	1,141	10,750,404	353,881,938	42,549,154	80,465,673	230,867,344
Rockingham	38,062	23,509	1,465	1,824	14,201,029	415,495,394	44,656,769	76,126,647	294,711,940
Rowan	49,260	26,697	1,912	2,561	19,009,738	539,020,960	59,432,000	96,472,679	383,116,445

Rutherford	23,397	14,288	788	1,085	7,645,234	238,961,040	27,249,707	46,795,091	164,916,320
Sampson	18,438	13,083	941	887	5,581,123	176,804,915	20,960,693	38,455,040	117,389,267
Scotland	12,247	9,516	509	478	4,343,770	133,017,938	16,687,701	25,894,687	90,435,581
Stanly	25,591	14,635	811	1,337	8,212,925	252,658,090	29,558,205	50,159,776	172,940,200
Stokes	13,792	8,651	415	361	4,631,617	141,198,005	16,131,605	27,319,938	97,746,416
Surry	29,223	17,813	1,021	1,115	9,382,432	290,422,857	35,238,295	58,428,862	196,755,389
*Swain	3,879	2,401	138	135	906,616	30,591,653	2,694,180	7,707,660	20,189,827
Transylvania	10,001	6,104	423	817	4,256,766	117,028,582	12,631,439	20,680,568	83,716,688
*Tyrrell	1,252	980	69	120	379,777	11,973,321	1,158,686	2,754,955	8,059,691
Union	30,837	20,871	1,156	986	11,416,123	336,622,525	39,854,329	61,796,148	234,972,084
Vance	16,058	10,649	574	632	4,944,659	156,666,056	20,817,691	32,202,224	103,646,055
Wake	147,169	86,949	8,952	5,815	72,415,439	1,926,404,757	259,093,169	290,294,612	1,377,017,147
Warren	5,865	4,526	253	357	1,497,305	51,187,417	5,412,984	12,519,380	33,255,107
Washington	5,695	4,494	253	252	2,276,260	64,094,834	7,121,038	11,883,524	45,090,281
Watauga	10,830	5,998	418	481	3,566,479	109,151,655	14,584,976	21,155,021	73,411,557
Wayne	35,964	23,201	2,109	1,604	12,326,349	371,428,802	45,973,313	72,939,267	252,516,380
Wilkes	26,282	15,979	876	684	8,139,521	257,099,207	34,099,392	51,624,196	171,375,924
Wilson	30,142	19,314	1,294	1,479	11,271,668	326,699,821	40,417,901	61,343,991	224,937,784
Yadkin	13,464	7,821	491	567	4,401,370	134,735,387	15,954,818	26,918,200	91,862,460
Yancey	5,122	3,128	93	245	1,365,659	44,799,229	4,702,329	10,193,040	29,903,807
Unknown***	39,738	29,493	797	514	10,641,177	340,020,922	37,004,565	66,685,217	236,331,216
Nonresident	56,338	43,659	1,472	1,548	17,969,839	440,027,664	1,737,478	80,135,622	358,154,611
Total****	2,677,967	1,666,876	117,996	124,950	$1,043,592,039	$29,762,140,111	$3,595,629,617	$5,313,146,049	$20,853,308,879

Note: Data for taxable returns with not more than $25,000 net taxable income were estimated from a 10 percent sample except in counties designated by an asterisk (*) where the sample was 20 percent. In all counties, data for other brackets were tabulated from all taxable returns filed.

*Data based on 20 percent sample. See note above.

**Includes foreign tax credit, credit for construction of dwelling units for the handicapped and credit for the conservation of energy.

***County of residence not determinable from information on return.

****Totals shown on the table agree with data for taxable returns appearing in other tables based on 10 percent sample. Actual totals vary slightly because of the 20 percent sample taken in small counties for purposes of small county estimation.

TABLE 28. INCOME TAX, 1979: INDIVIDUAL NON-TAXABLE RETURNS BY COUNTIES

(Analysis of returns for income year 1979)

(Data based on sample. See footnote.)

County	Number of returns (1)	Number of dependents (2)	Number of dependents in school (3)	Number of returns filed by persons 65 or over (4)	Adjusted gross income (5)	Adjusted gross loss (6)	Personal deductions (7)	Personal exemptions (8)
Alamance	6,020	1,360	70	1,240	$ 8,100,470	$ 1,058,420	$ 2,424,900	$ 10,027,010
Alexander	1,350	300	10	270	1,933,570	536,630	757,830	2,237,790
*Alleghany	490	190	10	110	644,120	113,910	124,590	915,000
Anson	1,130	540	10	160	1,373,550	128,310	221,910	2,033,500
Ashe	1,190	300	10	260	1,494,720	456,590	277,920	2,066,000
Avery	840	450	10	140	1,184,840	183,200	372,980	1,586,000
Beaufort	3,010	1,380	80	500	4,076,750	2,691,610	963,920	5,682,930
Bertie	1,440	950	20	290	2,499,500	408,020	1,316,240	3,072,000
Bladen	2,000	1,440	110	310	3,191,790	1,693,710	1,100,520	4,250,000
Brunswick	2,400	910	40	350	3,557,620	527,750	1,367,910	4,274,390
Buncombe	10,010	2,540	70	2,370	14,484,520	2,610,350	5,989,400	17,611,140
Burke	3,750	1,100	70	660	4,982,470	972,350	1,636,870	6,284,400
Cabarrus	4,550	1,570	20	980	6,846,640	1,476,520	2,327,600	8,158,730
Caldwell	3,960	1,340	20	660	5,449,960	728,850	1,827,370	6,903,820
*Camden	280	135	.....	55	421,740	147,795	92,280	531,000
Carteret	2,820	910	30	540	4,036,470	761,320	1,408,650	5,027,770
Caswell	730	330	.....	150	1,116,490	198,010	350,090	1,428,000
Catawba	6,090	1,590	50	1,140	9,495,270	3,240,250	5,064,300	10,071,880
Chatham	1,850	560	30	440	2,410,510	547,730	905,350	3,312,800
Cherokee	980	400	10	130	1,278,200	52,550	250,560	1,734,200
*Chowan	700	300	50	180	1,029,495	736,815	587,840	1,435,660
*Clay	405	210	20	85	706,685	52,770	228,325	848,000
Cleveland	4,420	1,830	60	700	6,098,070	940,140	2,318,180	7,866,880
Columbus	3,290	2,090	100	470	5,272,050	2,607,570	1,580,750	6,704,000
Craven	4,150	1,350	.....	650	5,171,170	1,213,410	1,071,090	7,197,940

Cumberland	10,690	5,160	250	1,320	16,343,580	3,696,780	5,921,640	19,723,730
*Currituck	575	160	20	110	1,168,550	460,320	762,385	1,033,700
*Dare	1,090	280	15	190	1,667,650	467,815	685,385	1,880,630
Davidson	5,730	1,570	80	1,100	8,191,660	1,098,350	2,432,960	9,658,840
Davie	1,430	460	10	250	2,555,100	564,110	1,309,040	2,477,380
Duplin	2,900	1,640	60	630	4,486,190	1,498,330	1,105,010	5,940,000
Durham	7,930	2,190	70	1,790	12,587,730	1,519,870	6,016,700	13,953,170
Edgecombe	3,520	1,620	80	620	5,629,820	2,223,070	4,478,080	6,610,210
Forsyth	15,140	3,330	140	3,070	22,929,520	6,342,740	10,434,130	24,536,180
Franklin	1,700	560	30	310	2,301,510	680,270	688,140	2,958,600
Gaston	8,940	2,700	160	1,540	12,417,760	1,776,330	4,106,840	14,973,980
*Gates	415	150	15	140	593,565	138,185	106,310	854,000
*Graham	350	115	5	25	331,225	182,865	55,295	557,000
Granville	1,760	1,110	30	370	2,266,110	702,290	454,630	3,674,000
Greene	960	570	50	170	1,590,050	254,170	257,870	1,977,000
Guilford	19,250	5,750	240	3,700	29,447,470	6,362,890	13,746,080	32,833,260
Halifax	3,040	1,680	60	510	3,574,890	2,183,930	1,177,610	5,834,000
Harnett	2,940	940	70	570	4,577,580	1,738,970	1,507,640	5,326,400
Haywood	3,060	840	30	540	4,033,370	375,230	906,840	5,188,410
Henderson	4,620	1,300	80	1,380	7,282,750	1,313,390	2,917,390	8,412,200
Hertford	1,490	1,040	120	370	2,560,980	1,714,130	894,060	3,238,000
Hoke	930	610	10	160	1,587,310	75,480	364,690	1,962,000
*Hyde	515	280	15	110	645,595	996,735	145,000	1,037,000
Iredell	4,820	1,620	120	1,040	7,908,360	1,779,150	3,496,070	8,656,240
Jackson	1,850	510	10	280	2,133,270	614,380	622,870	3,057,900
Johnston	4,580	2,240	30	800	6,436,070	5,175,770	1,977,190	8,685,100
*Jones	580	300	20	110	869,715	652,715	229,070	1,142,000
Lee	1,950	760	40	310	3,140,120	220,820	1,356,900	3,361,500
Lenoir	4,080	2,050	100	610	6,169,540	1,831,520	2,030,250	7,721,860
Lincoln	2,300	830	10	260	3,497,360	260,740	1,187,760	3,834,610

TABLE 28. — Continued

County	Number of returns (1)	Number of dependents (2)	Number of dependents in school (3)	Number of returns filed by persons 65 or over (4)	Adjusted gross income (5)	Adjusted gross loss (6)	Personal deductions (7)	Personal exemptions (8)
Macon	1,470	290	30	410	$ 2,256,430	$ 303,140	$ 890,780	$ 2,612,890
Madison	1,050	370	10	260	1,446,890	241,020	324,450	2,058,320
Martin	2,120	1,090	60	330	2,893,950	2,420,880	771,020	4,040,000
McDowell	1,720	810	10	260	2,131,680	482,710	560,550	3,003,060
Mecklenburg	23,420	7,050	270	4,220	38,963,060	2,766,110	20,216,340	39,110,310
Mitchell	660	300	.....	90	864,380	372,650	252,520	1,230,000
Montgomery	1,340	590	20	170	1,505,450	1,310,540	271,060	2,346,000
Moore	3,360	1,040	40	780	5,189,470	4,479,400	2,351,190	5,913,200
Nash	4,050	1,620	120	720	5,959,470	4,261,330	2,338,920	7,456,400
New Hanover	6,170	1,800	120	1,230	10,678,270	1,211,070	5,511,920	10,811,560
Northampton	1,400	790	30	250	2,101,940	1,084,690	644,950	2,732,000
Onslow	4,130	1,840	80	360	5,512,460	1,572,580	1,717,520	7,282,520
Orange	4,010	920	60	680	6,187,610	1,078,190	3,094,390	6,584,570
*Pamlico	845	295	5	240	1,148,470	166,395	236,930	1,592,350
Pasquotank	1,630	550	100	370	2,410,800	1,380,660	822,870	3,012,000
Pender	1,180	670	40	150	1,631,000	297,100	365,820	2,226,000
*Perquimans	590	260	25	125	811,320	681,875	178,680	1,198,740
Person	1,620	630	50	370	2,266,850	1,905,190	667,250	3,056,580
Pitt	5,180	1,820	30	600	7,006,320	2,120,140	2,291,710	8,834,870
Polk	770	170	40	320	1,632,160	175,000	809,460	1,498,590
Randolph	4,820	1,290	80	950	6,195,340	1,424,810	1,851,600	8,128,120
Richmond	2,730	1,260	60	330	3,972,640	362,190	1,055,640	4,874,760
Robeson	6,440	4,430	40	870	9,575,440	2,957,890	2,055,330	13,107,000
Rockingham	4,660	1,620	100	1,020	7,292,630	708,360	2,381,840	8,606,800
Rowan	5,710	1,680	30	1,180	7,548,690	584,120	2,039,220	9,758,300

Rutherford	2,850	1,220	50	560	4,260,490	1,403,080	1,578,380	5,323,460
Sampson	3,080	1,630	60	510	4,416,140	7,597,500	1,506,530	6,031,600
Scotland	1,590	740	40	350	2,296,700	458,050	974,640	3,093,700
Stanly	2,990	1,010	.....	600	4,063,260	1,621,560	1,391,340	5,145,590
Stokes	2,000	760	20	350	2,565,100	970,680	855,740	3,616,000
Surry	3,820	1,980	40	680	5,960,150	1,870,650	2,014,380	7,403,990
*Swain	785	480	20	95	1,276,325	194,910	383,070	1,565,000
Transylvania	1,440	340	10	300	2,052,330	32,370	643,780	2,346,850
*Tyrrell	245	90	10	55	389,525	153,340	100,005	470,000
Union	3,360	1,520	50	530	4,668,270	2,896,190	1,545,500	6,121,820
Vance	1,990	1,020	80	330	2,972,920	2,413,890	907,420	3,767,000
Wake	16,590	4,560	190	2,930	23,667,110	11,626,980	11,428,680	27,515,460
Warren	1,050	360	.....	230	1,384,610	370,560	284,670	1,886,000
Washington	1,020	580	.....	210	1,386,640	1,535,370	400,020	2,058,000
Watauga	2,090	650	50	170	2,737,890	1,261,460	2,163,000	3,386,760
Wayne	5,220	2,270	70	650	7,358,920	1,051,120	2,207,160	9,333,130
Wilkes	3,700	1,560	80	440	5,134,780	2,164,990	2,213,840	6,451,160
Wilson	4,270	2,260	70	790	7,124,170	3,413,920	2,514,180	8,335,120
Yadkin	1,980	490	10	450	2,371,770	898,650	619,160	3,404,000
Yancey	740	370	10	100	1,099,310	343,350	255,620	1,408,000
Unknown**	2,310	1,280	20	330	4,191,890	523,450	1,708,020	5,264,930
Nonresident	9,570	3,260	90	190	6,873,800	10,229,930	10,989,750	8,224,150
Total***	348,230	128,120	5,310	62,570	$511,555,890	$159,079,130	$205,888,880	$616,594,290

*Data based on 20 percent sample. Data for counties not designated by an asterisk are based on 10 percent sample.

**County of residence not determinable from information on return.

***Totals shown on this table agree with data for non-taxable returns appearing in other tables based on 10 percent sample. Actual totals vary slightly because of the 20 percent sample taken in small counties for purposes of small county estimation.

TABLE 31. INCOME TAX, 1980: DOMESTIC CORPORATIONS BY SIZE OF NET INCOME TAXABLE IN NORTH CAROLINA

(Analysis of all returns for income year 1980)

(Dollar amounts other than tax credit and tax due are rounded to thousands)

Size of income taxable in North Carolina	Number of returns (1)	Number reporting deductible dividends (2)	Reported gross sales in N.C. (3)	Total net income (4)	Total net loss (5)	Out-of-state income (or loss) (6)	N.C. net economic loss deduction (7)
None	24,409	378	$14,418,029	$ 95,923	$779,472	$(108,605)	$ 85,263
$ 1 - $ 2,000	4,612	91	872,071	9,289	278	1,282	3,706
2,001 - 5,000	3,807	113	1,056,503	17,608	22	948	3,518
5,001 - 10,000	3,902	135	1,379,577	37,634	37	4,083	4,719
10,001 - 25,000	6,414	291	3,468,771	116,187	15	2,720	6,854
25,001 - 50,000	4,592	297	4,086,790	176,905	.....	6,054	5,205
50,001 - 100,000	3,148	272	5,136,248	232,670	2,223	6,897	3,435
100,001 - 250,000	1,844	208	6,422,354	312,153	.....	24,690	4,153
250,001 - 1,000,000	918	178	6,606,203	496,537	.....	52,330	3,405
1,000,001 or more	264	50	9,211,451	1,081,310	.....	222,929	2,164
Total	53,910	2,013	$52,657,995	$2,576,216	$782,047	$ 213,328	$122,422

Size of income taxable in North Carolina	N.C. contributions (8)	N.C. net income (or loss) (9)	N.C. tax credit* (10)	Tax due (after tax credits) (11)	Income directly allocated out-of-state (or loss) (12)	Income apportionable out-of-state (or loss) (13)	Income directly allocated to N.C.** (or loss) (14)	Income apportionable to N.C.** (or loss) (15)
None	$ 913	$ (661,120)	$	$	$15,350	$(123,955)	$ 7,099	$ (582,044)
$ 1 -$ 2,000	69	3,954	37	237,209	(113)	1,389	28	7,707
2,001 - 5,000	[illegible]2	12,939	.....	776,334	270	674	160	16,482
5,001 - 10,000	[illegible]4	28,432	.....	1,705,902	213	3,867	268	33,249
10,001 - 25,000	1,135	105,463	1,127	6,326,647	332	2,385	743	112,713
25,001 - 50,000	1,520	164,126	2,724	9,844,818	539	5,516	1,607	169,241
50,001 - 100,000	1,971	218,..3	4,974	13,083,630	2,084	4,820	3,142	220,400
100,001 - 250,000	2,915	290,396	18,148	16,805,582	952	23,740	4,513	282,948
250,001 - 1,000,000	4,945	435,858	27,957	26,123,505	1,530	50,800	6,097	438,110
1,000,001 or more	10,847	845,370	224,747	50,497,465	1,880	221,049	15,785	842,596
Total	$24,859	$ 2,094,680	$279,714	$125,401,092	$23,037	$ 190,283	$39,442	$ 1,541,401

Note: Total of North Carolina net income is not reduced by North Carolina net loss reported by nontaxable corporations.

Detail may not add to totals due to rounding.

*See text for various tax credits available to corporations.

**Prior to deduction of North Carolina net economic losses, fully deductible contributions, and contributions to certain "qualified" North Carolina donees which are directly deductible from net income allocable to North Carolina.

TABLE 32. INCOME TAX, 1980: DOMESTIC

(Analysis of all returns

(Dollar amounts other than tax credit

Type of business	Number of returns (1)	Reported gross sales in N.C. (2)	Total net income (3)	Total net loss (4)
Agriculture and Extractive Industry	**1,034**	**$ 592,040**	**$ 32,532**	**$ 25,369**
Agriculture and horticulture	817	460,724	21,983	21,610
Lumber and lumbering	155	71,733	2,748	1,574
Mining	21	27,841	2,286	1,393
Stone, gravel, etc. production	41	31,742	5,515	792
Construction Corporations	**4,807**	**3,566,057**	**135,954**	**54,797**
Contracting and construction	4,807	3,566,057	135,954	54,797
Finance Corporations	**1,662**	**1,277,905**	**95,726**	**75,836**
Banks	60	646,899	3,047	53,737
Brokers — securities	22	50,312	6,225	430
Collecting agencies and factors	60	35,517	8,311	1,617
Insurance agencies	1,199	212,148	20,439	3,790
Mortgage and finance companies	298	290,516	22,406	16,121
Other finance corporations	23	42,513	35,298	141
Manufacturing Corporations (includes only those actually manufacturing in North Carolina)				
Food and Feed Group	**313**	**1,548,240**	**101,681**	**33,215**
Bakeries	18	132,982	7,381	39
Bottling companies (non-alcoholic)	64	275,663	24,388	334
Food packers and processors	148	689,285	62,684	29,422
Milling, grain, feed, etc.	61	310,552	5,555	2,869
Vegetable, fish, animal oils and greases	6	37,786	948	186
Other food and feed	16	101,972	725	365
Forest Products Group	**865**	**2,207,132**	**164,439**	**30,814**
Baskets, boxes, and wood products	199	347,854	19,775	2,789
Furniture and furnishings	406	1,322,446	121,245	9,053
Millwork, plywood, rough and dressed lumber	254	514,690	21,239	18,885
Paper and pulp	6	22,142	2,180	87
Minerals, Chemicals, and Metals Group	**1,176**	**1,759,276**	**140,089**	**37,023**
Fertilizer, chemicals, drugs, etc.	134	442,491	55,619	19,905
Metals and machine shops	853	1,017,011	69,685	12,952
Stone and clay products	189	299,774	14,785	4,166
Textile Group	**1,132**	**4,568,346**	**364,014**	**57,288**
Clothing and garment	332	825,810	50,684	11,554
Cotton and cotton yarn	284	2,006,787	206,090	21,564
Dyeing and finishing	102	375,094	25,076	13,425
Hosiery	242	719,597	42,537	4,183
Synthetics other than rayon	39	295,775	8,677	2,785
Other textiles	133	345,283	20,950	3,777
Tobacco Manufacturing	**10**	**140,421**	**5,782**	**226**
Tobacco manufacturing and processing	10	140,421	5,782	226

CORPORATIONS BY TYPE OF BUSINESS

for income year 1980)

and tax due are rounded to thousands)

Out-of-state income (or loss) (5)	N.C. net economic loss deduction (6)	N.C. contributions (7)	N.C. net income (8)	N.C. net loss (9)	N.C. tax credit* (10)	Tax due (after tax credits) (11)
$ 2,815	**$ 10,624**	**$ 177**	**$ 18,674**	**$ 25,130**	**$ .....**	**$ 1,120,488**
170	9,602	81	11,856	21,338	.....	711,378
1	524	21	2,202	1,574	.....	132,132
625	209	17	1,435	1,393	.....	86,106
2,019	289	58	3,181	825	.....	190,872
3,436	**15,361**	**1,219**	**104,216**	**43,076**	**.....**	**6,252,972**
3,436	15,361	1,219	104,216	43,076	.....	6,252,972
3,640	**3,889**	**803**	**83,593**	**72,034**	**.....**	**5,015,550**
.....	.....	296	2,946	53,932	.....	176,784
1,576	1	42	4,605	430	.....	276,300
(575)	31	10	8,182	953	.....	490,896
371	868	321	18,823	3,733	.....	1,129,350
2,268	2,989	132	13,741	12,845	.....	824,478
.....	.....	2	35,296	141	.....	2,117,742
14,005	**1,428**	**645**	**72,959**	**20,574**	**.....**	**4,377,510**
490	236	35	6,620	39	.....	397,200
47	15	163	24,165	336	.....	1,449,870
12,351	71[illegible]	400	36,709	16,914	.....	2,202,564
1,228	361	23	3,944	2,870	.....	236,622
.....	.....	13	93[illegible]	186	.....	56,094
(111)	103	11	586	229	.....	35,160
8,516	**3,577**	**1,356**	**141,925**	**21,750**	**16,[illegible]08**	**[illegible]99,092**
502	1,125	197	17,758	2,597	.....	1,065,492
16,778	1,448	920	102,087	9,041	4,061	6,121,159
(8,764)	806	205	20,132	10,025	12,347	1,195,555
.....	198	34	1,948	87	.....	116,886
24,609	**2,907**	**1,956**	**109,915**	**36,321**	**12,371**	**6,582,499**
18,982	1,035	1,264	34,255	19,822	359	2,054,947
5,811	1,402	505	61,658	12,642	9,646	3,689,816
(184)	470	187	14,002	3,857	2,366	837,736
61,359	**12,064**	**5,616**	**277,373**	**49,684**	**171,797**	**16,470,553**
4,545	2,223	548	50,050	8,236	.....	3,003,000
49,039	4,724	3,612	146,821	19,670	5,023	8,804,255
3,754	752	329	19,216	12,401	159,290	993,676
4,744	2,983	814	33,911	4,097	1,466	2,033,188
174	807	88	7,700	2,876	.....	461,976
(897)	575	225	19,675	2,404	6,018	1,174,458
163	.....	**21**	**5,598**	**226**	.....	**335,892**
163	.....	21	5,598	226	.....	335,892

TABLE 32.

Type of business	Number of returns (1)	Reported gross sales in N.C. (2)	Total net income (3)	Total net loss (4)
Other Manufacturing	**1,483**	**$ 2,066,912**	**$ 179,492**	**$ 39,650**
Aircraft and accessory manufacturing	4	15,412	597	281
Auto, body, and accessory manufacturing	35	92,216	12,383	5,374
Business equipment and supplies	46	74,292	6,496	407
Industrial equipment and supplies	155	359,668	35,195	3,030
Newspapers	147	205,761	29,692	1,796
Printing and publishing	526	319,966	18,460	9,816
All other manufacturing	570	999,597	76,669	18,946
Miscellaneous Corporations	**3,066**	**200,680**	**24,961**	**38,662**
Holding companies	26	8,852	5,477	6,979
Inactive corporations	2,813	.....	15,430	21,622
Unclassified	227	191,828	4,054	10,061
Public Service Corporations	**1,265**	**3,515,031**	**248,687**	**55,797**
Public service companies (are handled separately as a group)	1,265	3,515,031	248,687	55,797
Recreation and Amusement Corporations	**739**	**197,752**	**15,923**	**7,296**
Film distributors and producers	40	17,382	1,172	388
Theatres	51	33,442	4,741	349
Theatre equipment and supplies	4	6,978	340	.....
Other recreation, booking companies, etc.	644	139,950	9,670	6,559
Service Corporations	**18,259**	**5,476,406**	**362,806**	**137,741**
Advertising companies	174	121,479	3,267	658
Barber and beauty shops	205	20,689	816	322
Co-ops	58	290,791	1,317	1,001
Eating establishments	1,826	938,690	43,425	22,500
Engineering and management services	398	144,945	9,022	5,425
Hotels and inns	319	178,139	15,632	3,310
Laundry, dry cleaning, etc.	319	92,113	5,746	1,160
Professional service	3,063	1,103,826	32,125	7,041
Real estate and rental	6,426	890,064	125,477	48,344
Transportation (excludes franchise utilities)—				
U-drive-it, taxi, etc.	250	44,923	1,800	3,021
Undertaking establishments	255	75,812	6,331	593
Warehousing and storage	116	110,392	5,418	1,311
Other service corporations	4,850	1,464,543	112,430	43,055
Trade Corporations (includes out-of-state manufacturers who only sell in North Carolina)				
Automotive Group	**4,113**	**8,156,342**	**109,930**	**45,210**
Gas and oil retailers	331	715,952	7,225	2,670
Gas and oil wholesalers and distributors	556	2,949,679	34,309	5,810
Motor vehicle dealers and distributors	1,281	3,343,716	29,818	25,320
Motor vehicle tires and accessories and services	1,945	1,146,995	38,578	11,410

— Continued

Out-of-state income (or loss) (5)	N.C. net economic loss deduction (6)	N.C. contributions (7)	N.C. net income (8)	N.C. net loss (9)	N.C. tax credit* (10)	Tax due (after tax credits) (11)
$ 16,170	**$ 7,043**	**$ 1,646**	**$ 149,860**	**$ 34,875**	**$ 78,684**	**$ 8,912,922**
(3)	.....	1	596	278	.....	35,748
825	9	103	9,849	3,776	596	590,320
705	129	97	5,565	407	16,686	317,232
5,762	3,050	259	26,034	2,940	58,309	1,503,737
.....	105	599	28,989	1,798	.....	1,739,364
1,486	716	216	15,984	9,757	.....	959,028
7,395	3,034	371	62,843	15,919	3,093	3,767,493
(193)	**3,578**	**749**	**19,514**	**37,348**	.....	**1,170,852**
.....	9	659	4,809	6,979	.....	288,540
(419)	3,203	66	11,125	20,166	.....	667,500
226	366	24	3,580	10,203	.....	214,812
37,380	**2,050**	**1,717**	**189,407**	**37,664**	.....	**11,364,420**
37,380	2,050	1,717	189,407	37,664	.....	11,364,420
2,629	**1,277**	**98**	**11,890**	**7,267**	.....	**713,382**
(72)	10	6	1,156	316	.....	69,378
1,649	98	21	2,972	349	.....	178,314
.....	73	1	267	.....	.....	15,990
1,052	1,096	70	7,495	6,602	.....	449,700
21,934	**33,400**	**2,384**	**290,506**	**123,160**	**10**	**17,430,278**
34	535	28	2,672	660	.....	160,320
.....	112	5	699	322	.....	41,952
(175)	759	7	495	770	.....	29,688
2,446	2,526	315	35,022	19,384	.....	2,101,314
31	1,030	92	7,790	5,346	.....	467,376
98	1,568	119	13,829	3,292	.....	829,740
290	248	37	5,171	1,160	.....	310,242
251	2,706	366	28,753	6,992	.....	1,725,204
2,150	12,035	635	105,093	42,780	.....	6,305,556
(152)	404	6	1,390	2,869	.....	83,382
48	316	98	5,869	594	.....	352,146
211	141	53	4,977	1,275	.....	298,590
16,702	11,020	623	78,746	37,716	10	4,724,768
1,654	**4,731**	**1,112**	**100,607**	**43,383**	.....	**6,036,384**
50	321	57	6,687	2,560	.....	401,208
1,090	826	392	31,705	5,513	.....	1,902,288
(27)	2,017	360	27,089	24,940	.....	1,625,316
541	1,567	303	35,126	10,370	.....	2,107,572

TABLE 32.

Type of business	Number of returns (1)	Reported gross sales in N.C. (2)	Total net income (3)	Total net loss (4)
Beverage, Food, and Drug Group	**2,047**	**$ 5,758,070**	**$ 128,425**	**$ 10,968**
Beverage distributors	106	417,039	19,258	693
Chain stores, drug and grocery	231	2,173,638	49,756	1,857
Other retailers, drug and grocery	1,333	1,312,870	28,125	5,071
Wholesalers, jobbers, manufacturers' branch sales and subsidiary selling corporations	377	1,854,523	31,286	3,347
Equipment and Supplies Group	**4,392**	**5,247,812**	**204,861**	**43,210**
Building materials and supplies	919	1,602,335	51,660	8,390
Business and office equipment and supplies	857	638,479	28,684	11,215
Electrical, heating and plumbing equipment and supplies	1,025	1,006,742	40,169	7,940
Industrial equipment and supplies	468	672,672	37,028	3,088
Other equipment and supplies — agriculture, construction, etc.	1,123	1,327,584	47,320	12,577
General Merchandise Group	**4,912**	**3,703,633**	**156,594**	**54,696**
Department store and mail order	82	99,003	10,696	726
Chain stores	796	1,406,488	62,220	18,070
Household furniture and furnishings	903	464,767	19,384	6,018
Manufacturers' branch sales and subsidiary selling corporations except textile products	14	15,408	3,215	192
Other retailers	2,647	798,333	31,243	14,446
Wholesalers and jobbers	470	919,634	29,836	15,244
Unclassified Group	**2,635**	**2,675,947**	**104,325**	**34,255**
Bulk commodity distributors — feed, fertilizer, fuel oil, coal, ice, etc.	595	909,536	19,408	4,333
Commodity brokers, dealers, and commission firms	641	452,197	16,684	21,169
Publishing company sales	3	245	4	17
Textile-selling agents, manufacturers' representatives, manufacturers' branch sales and subsidiary selling corporations	290	228,936	32,073	1,113
Tobacco dealers and warehouses	87	363,575	16,712	349
All other trade corporations	1,019	721,458	19,444	7,274
Total	53,910	$52,657,995	$2,576,216	$782,047

Note: To avoid disclosure, it was necessary to combine some classifications in order to have at least three corporations in every classification.

Detail may not add to totals due to rounding.

*See text for various tax credits available to corporations.

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Out-of-state income (or loss) (5)	N.C. net economic loss deduction (6)	N.C. contributions (7)	N.C. net income (8)	N.C. net loss (9)	N.C. tax credit* (10)	Tax due (after tax credits) (11)
$ 9,157	**$ 2,478**	**$ 1,125**	**$ 115,521**	**$ 10,826**	**$ .....**	**$ 6,931,248**
.....	132	222	18,903	694	.....	1,134,186
7,481	454	450	41,343	1,830	.....	2,480,568
10	1,176	167	26,774	5,072	.....	1,606,410
1,666	716	286	28,501	3,230	.....	1,710,084
4,035	**7,892**	**1,904**	**182,520**	**34,696**	**444**	**10,950,708**
1,113	1,511	474	47,971	7,799	444	2,877,828
(4,644)	1,598	237	25,249	4,970	.....	1,514,934
3,676	1,286	399	34,653	7,784	.....	2,079,174
1,576	1,946	351	33,122	3,054	.....	1,987,296
2,314	1,551	443	41,525	11,089	.....	2,491,476
4,548	**6,050**	**1,710**	**132,858**	**43,266**	**.....**	**7,971,420**
2,122	174	77	8,323	726	.....	499,374
6,455	1,267	750	50,898	15,219	.....	3,053,850
81	1,007	295	17,898	5,916	.....	1,073,898
2,496	.....	1	694	167	.....	41,628
528	2,312	304	28,036	14,382	.....	1,682,160
(7,134)	1,290	283	27,009	6,856	.....	1,620,510
(2,533)	**4,072**	**626**	**87,749**	**19,845**	**.....**	**5,264,922**
93	1,689	152	17,474	4,333	.....	1,048,428
(12,602)	558	87	14,477	7,006	.....	868,620
(9)	.....	.....	4	8	.....	258
9,362	412	117	22,144	1,075	.....	1,328,610
(29)	513	96	16,093	310	.....	965,580
652	900	174	17,557	7,113	.....	1,053,426
$213,328	$122,422	$24,859	$2,094,680	$661,120	$279,714	$125,401,092

TABLE 33. INCOME TAX, 1980: DOMESTIC CORPORATIONS,

(Analysis of returns

(Dollar amounts other than tax credit

Type of business	Number of returns (1)	Reported gross sales in N.C. (2)	Total net income (3)	Total net loss (4)
Agriculture and Extractive Industry	**466**	**$ 259,042**	**$ 21,780**	**$.....**
Agriculture and horticulture	348	168,684	13,033	.....
Lumber and lumbering	85	44,187	2,357	.....
Mining	10	22,138	2,253	.....
Stone, gravel, etc. production	23	24,033	4,137	.....
Construction Corporations	**2,577**	**2,447,345**	**125,201**	**2,050**
Contracting and construction	2,577	2,447,345	125,201	2,050
Finance Corporations	**1,032**	**514,561**	**91,827**	.....
Banks	11	116,762	3,047	.....
Brokers — securities	15	46,882	6,223	.....
Collecting agencies and factors	34	26,874	8,291	.....
Insurance agencies	790	158,898	19,939	.....
Mortgage and finance companies	167	128,130	19,059	.....
Other finance corporations	15	37,015	35,298	.....
Manufacturing Corporations (includes only those actually manufacturing in North Carolina)				
Food and Feed Group	**196**	**1,058,289**	**100,606**	**1**
Bakeries	14	131,469	7,348	.....
Bottling companies (non-alcoholic)	52	248,670	24,385	.....
Dairy products	8	70,457	622	.....
Food packers and processors	85	415,405	61,983	1
Milling, grain, feed, etc.	34	171,267	5,320	.....
Vegetable, fish, animal oils and greases	3	21,021	948	.....
Forest Products Group	**524**	**1,742,175**	**161,549**	.....
Baskets, boxes, and wood products	116	258,390	18,486	.....
Furniture and furnishings	250	1,125,061	120,376	.....
Millwork, plywood, rough and dressed lumber	155	338,990	20,705	.....
Paper and pulp	3	19,734	1,982	.....
Minerals, Chemicals, and Metals Group	**773**	**1,418,236**	**138,376**	.....
Fertilizer, chemicals, drugs, etc.	85	351,715	54,811	.....
Metals and machine shops	574	835,333	69,091	.....
Stone and clay products	114	231,188	14,474	.....
Textile Group	**665**	**3,429,203**	**356,021**	.....
Clothing and garment	205	658,369	59,207	.....
Cotton and cotton yarn	156	1,483,004	202,957	.....
Dyeing and finishing	54	238,878	24,602	.....
Hosiery	152	568,839	40,900	.....
Synthetics other than rayon	21	185,374	7,870	.....
Other textiles	77	294,739	20,485	.....
Tobacco Manufacturing	**8**	**89,986**	**5,782**	.....
Tobacco manufacturing and processing	8	89,986	5,782	.....

TAXABLE RETURNS, BY TYPE OF BUSINESS

for income year 1980)

and tax due are rounded to thousands)

Out-of-state income (or loss) (5)	N.C. net economic loss deduction (6)	N.C. contributions (7)	N.C. net income (8)	N.C. tax credit* (9)	Tax due (after tax credits) (10)
$ 1,910	**$ 1,033**	**$ 161**	**$ 18,674**	**$ .....**	**$ 1,120,488**
444	667	65	11,856	.....	711,378
1	133	21	2,202	.....	132,132
625	176	17	1,435	.....	86,106
840	57	58	3,181	.....	190,872
12,429	**5,321**	**1,184**	**104,216**	**.....**	**6,252,972**
12,429	5,321	1,184	104,216	.....	6,252,972
7,245	**411**	**579**	**83,593**	**.....**	**5,015,550**
.....	.....	101	2,946	.....	176,784
1,576	.....	42	4,605	.....	276,300
89	11	10	8,182	.....	490,896
454	323	309	18,823	.....	1,129,350
5,126	77	115	13,741	.....	824,478
.....	.....	2	35,296	.....	2,117,742
26,622	**381**	**643**	**72,959**	**.....**	**4,377,510**
490	203	35	6,620	.....	397,200
47	12	162	24,165	.....	1,449,870
25	.....	11	586	.....	35,160
24,832	40	400	36,709	.....	2,202,564
1,228	126	22	3,944	.....	236,622
.....	.....	13	935	.....	56,094
17,378	**914**	**1,333**	**141,925**	**16,408**	**8,499,092**
479	62	188	17,758	.....	1,065,492
16,792	579	918	102,087	4,061	6,121,159
107	273	193	20,132	12,347	1,195,555
.....	.....	34	1,948	.....	116,886
25,297	**1,212**	**1,952**	**109,915**	**12,371**	**6,582,499**
19,064	227	1,264	34,255	359	2,054,947
6,121	808	504	61,658	9,646	3,689,816
112	177	184	14,002	2,366	837,736
68,549	**4,508**	**5,592**	**277,373**	**171,797**	**16,470,553**
7,682	931	544	50,050	.....	3,003,000
51,026	1,513	3,597	146,821	5,023	8,804,255
4,778	278	329	19,216	159,290	993,676
4,501	1,676	812	33,911	1,466	2,033,188
83	.....	88	7,700	.....	461,976
479	110	222	19,675	6,018	1,174,458
163	**.....**	**21**	**5,598**	**.....**	**335,892**
163	.....	21	5,598	.....	335,892

TABLE 33.

Type of business	Number of returns (1)	Reported gross sales in N.C. (2)	Total net income (3)	Total net loss (4)
Other Manufacturing	**857**	**$ 1,576,343**	**$ 173,791**	**$ 35**
Auto, body, and accessory manufacturing	20	70,903	12,374	.....
Business equipment and supplies	34	66,540	6,329	.....
Industrial equipment and supplies	105	298,626	32,939	.....
Newspapers	86	186,137	29,597	.....
Printing and publishing	303	204,616	17,968	.....
All other manufacturing	309	749,521	74,584	35
Miscellaneous Corporations	**814**	**19,899**	**21,918**	**298**
Holding companies	9	2,144	5,468	.....
Inactive corporations	706	.....	12,648	298
Unclassified	99	17,755	3,802	.....
Public Service Corporations	**644**	**2,318,261**	**246,644**	.....
Public service companies (are handled separately as a group)	644	2,318,261	246,644	.....
Recreation and Amusement Corporations	**320**	**135,570**	**13,970**	.....
Film distributors and producers	18	14,794	1,162	.....
Theatres	24	28,371	4,654	.....
Theatre equipment and supplies	4	6,978	340	.....
Other recreation, booking companies, etc.	274	85,427	7,814	.....
Service Corporations	**10,163**	**3,742,973**	**335,868**	**24**
Advertising companies	95	104,269	2,930	.....
Barber and beauty shops	88	11,527	726	.....
Co-ops	21	195,176	558	.....
Eating establishments	807	613,593	41,846	.....
Engineering and management services	212	100,114	8,378	.....
Hotels and inns	181	122,110	14,679	.....
Laundry, dry cleaning, etc.	181	64,368	5,578	.....
Professional service	2,122	830,632	31,020	.....
Real estate and rental	3,648	596,423	115,149	16
Transportation (excludes franchise utilities) U-drive-it, taxi, etc.	95	20,758	1,456	.....
Undertaking establishments	176	62,015	6,114	.....
Warehousing and storage	82	99,444	5,376	.....
Other service corporations	2,455	922,544	102,058	8
Trade Corporations (includes out-of-state manufacturers who only sell in North Carolina)				
Automotive Group	**2,328**	**5,558,917**	**106,659**	.....
Gas and oil retailers	160	489,788	6,980	.....
Gas and oil wholesalers and distributors	408	2,416,564	34,038	.....
Motor vehicle dealers and distributors	548	1,781,794	28,063	.....
Motor vehicle tires and accessories and services	1,212	870,771	37,578	.....

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Out-of-state income (or loss) (5)	N.C. net economic loss deduction (6)	N.C. contributions (7)	N.C. net income (8)	N.C. tax credit* (9)	Tax due (after tax credits) (10)
$ 19,928	**$ 2,402**	**$ 1,568**	**$ 149,860**	**$ 78,684**	**$ 8,912,922**
2,430	.....	95	9,849	596	590,320
705	26	33	5,565	16,686	317,232
5,195	1,452	259	26,034	58,309	1,503,737
1	10	597	28,989	.....	1,739,364
1,546	224	214	15,984	.....	959,028
10,051	690	370	63,439	3,093	3,803,241
447	**912**	**747**	**19,514**	.....	**1,170,852**
.....	.....	659	4,809	.....	288,540
386	773	66	11,125	.....	667,500
61	139	22	3,580	.....	214,812
54,886	**882**	**1,468**	**189,407**	.....	**11,364,420**
54,886	882	1,468	189,407	.....	11,364,420
1,745	**239**	**97**	**11,890**	.....	**713,382**
.....	.....	6	1,156	.....	69,378
1,649	12	21	2,972	.....	178,314
.....	73	1	267	.....	15,990
96	154	69	7,495	.....	449,700
32,705	**10,411**	**2,226**	**290,506**	**10**	**17,430,278**
10	221	27	2,672	.....	160,320
.....	23	4	699	.....	41,952
56	.....	7	495	.....	29,688
5,641	892	291	35,022	.....	2,101,314
142	359	88	7,790	.....	467,376
116	618	116	13,829	.....	829,740
281	90	37	5,171	.....	310,242
290	1,618	358	28,753	.....	1,725,204
5,176	4,236	628	105,093	.....	6,305,556
1	61	6	1,390	.....	83,382
48	100	97	5,869	.....	352,146
248	99	53	4,977	.....	298,590
20,696	2,094	514	78,746	10	4,724,768
3,263	**1,722**	**1,069**	**100,607**	.....	**6,036,384**
165	77	52	6,687	.....	401,208
1,414	555	364	31,705	.....	1,902,288
114	506	355	27,089	.....	1,625,316
1,570	584	298	35,126	.....	2,107,572

TABLE 33.

Type of business	Number of returns (1)	Reported gross sales in N.C. (2)	Total net income (3)	Total net loss (4)
Beverage, Food, and Drug Group	**1,250**	**$ 5,130,315**	**$ 126,735**	**$.....**
Beverage distributors	83	378,264	19,211	.....
Chain stores, drug and grocery	161	2,046,836	49,393	.....
Other retailers, drug and grocery	782	1,052,146	27,381	.....
Wholesalers, jobbers, manufacturers' branch sales and subsidiary selling corporations	224	1,653,069	30,750	.....
Equipment and Supplies Group	**2,672**	**4,271,399**	**199,264**	**167**
Building materials and supplies	547	1,331,913	50,731	166
Business and office equipment and supplies	522	519,884	27,383	.....
Electrical, heating and plumbing equipment and supplies	594	819,167	39,133	1
Industrial equipment and supplies	323	560,821	35,699	.....
Other equipment and supplies—agriculture, construction, etc.	686	1,039,614	46,318	.....
General Merchandise Group	**2,710**	**2,624,667**	**152,442**	.....
Department store and mail order	55	81,405	10,527	.....
Chain stores	537	916,197	61,285	.....
Household furniture and furnishings	477	338,764	18,839	.....
Manufacturers' branch sales and subsidiary selling corporations except textile products	10	12,361	3,215	.....
Other retailers	1,347	558,363	29,745	.....
Wholesalers and jobbers	284	717,577	28,831	.....
Unclassified Group	**1,502**	**1,902,789**	**101,861**	.....
Bulk commodity distributors — feed, fertilizer, fuel oil, coal, ice, etc.	377	587,888	18,468	.....
Commodity brokers, dealers, and commission firms	382	314,496	16,334	.....
Textile-selling agents, manufacturers' representatives, manufacturers' branch sales and subsidiary selling corporations	179	195,108	31,792	.....
Tobacco dealers and warehouses	64	343,045	16,396	.....
All other trade corporations	500	462,252	18,871	.....
Total	29,501	$38,239,967	$2,480,293	$2,575

Note: To avoid disclosure, it was necessary to combine some classifications in order to have at least three corporations in every classification.

Detail may not add to totals due to rounding.

*See text for various tax credits available to corporations.

— Continued

Out-of-state income (or loss) (5)	N.C. net economic loss deduction (6)	N.C. contributions (7)	N.C. net income (8)	N.C. tax credit* (9)	Tax due (after tax credits) (10)
$ 9,302	**$ 789**	**$ 1,124**	**$ 115,521**	**$.....**	**$ 6,931,248**
.....	85	2.: ?	18,903	.....	1 134,186
7,509	92	450	41,343	.....	2,480,568
10	432	166	26,774	.....	1,606,410
1,783	180	286	28,501	.....	1,710,084
12,245	**2,453**	**1,880**	**182,520**	**444**	**10,950,708**
1,527	598	469	47,971	444	2,877,828
1,524	376	235	25,249	.....	1,514,934
3,776	309	394	34,653	.....	2,079,174
1,610	620	347	33,122	.....	1,987,296
3,808	550	435	41,525	.....	2,491,476
15,937	**1,959**	**1,690**	**132,858**	**.....**	**7,971,420**
2,122	5	77	8,323	.....	499,374
9,290	359	740	50,898	.....	3,053,850
185	462	293	17,898	.....	1,073,898
2,520	.....	1	694	.....	41,628
579	830	300	28,036	.....	1,682,160
1,241	303	279	27,009	.....	1,620,510
11,883	**1,614**	**617**	**87,749**	**.....**	**5,264,922**
99	751	144	17,474	.....	1,048,428
1,562	209	87	14,477	.....	868,620
9,400	131	117	22,144	.....	1,328,610
10	198	96	16,093	.....	965,580
812	325	173	17,561	.....	1,053,684
$321,933	$ 37,159	$23,947	$2,094,680	$279,714	$125,401,092

TABLE 34. INCOME TAX, 1979: FOREIGN CORPORATIONS, TAXABLE RETURNS, BY SIZE OF NET INCOME TAXABLE IN NORTH CAROLINA

(Analysis of returns for income year 1979)

Size of income taxable in North Carolina	Number of returns	Tax due
$ 1- $ 2,000	709	$ 33,191
2,001- 5,000	476	96,890
5,001- 10,000	438	192,054
10,001- 25,000	664	652,681
25,001- 50,000	511	1,103,439
50,001- 100,000	465	1,997,915
100,001- 250,000	508	4,914,510
250,001- 1,000,000	484	14,565,997
1,000,001 or more	309	111,173,441
Total	4,564	$134,730,118

TABLE 35. INCOME TAX, 1979: FOREIGN CORPORATIONS, TAXABLE RETURNS, BY TYPE OF BUSINESS

(Analysis of returns for income year 1979)

Type of business	Number of returns	Tax due
Agriculture and Extractive Industry	**21**	**$ 693,189**
Agriculture and horticulture	11	309,883
Mining	3	122,132
Stone, gravel, etc. production	7	261,174
Construction Corporations	**436**	**1,241,334**
Contracting and construction	436	1,241,334
Finance Corporations	**152**	**2,788,779**
Banks	11	1,066,970
Brokers—securities	22	142,638
Collecting agencies and factors	8	28,862
Insurance agencies	19	136,649
Mortgage and finance companies	88	1,411,581
Other finance corporations	4	2,079
Manufacturing Corporations (includes only those actually manufacturing in North Carolina)		
Food and Feed Group	**36**	**2,197,679**
Bottling companies (non-alcoholic)	6	316,570
Food packers and processors	18	1,482,792
Milling, grain, feed, etc.	5	161,498
Vegetable, fish, animal oils and greases	4	171,677
Other food and feed	3	65,142
Forest Products Group	**70**	**8,012,941**
Baskets, boxes, and wood products	29	4,641,542
Furniture and furnishings	23	1,865,438
Millwork, plywood, rough and dressed lumber	14	1,059,505
Paper and pulp	4	446,456
Minerals, Chemicals, and Metals Group	**152**	**11,485,055**
Fertilizer, chemicals, drugs, etc.	42	5,240,199
Metals and machine shops	97	6,001,999
Stone and clay products	13	242,857
Textile Group	**155**	**12,384,489**
Clothing and garment	43	2,513,826
Cotton and cotton yarn	46	6,921,241
Dyeing and finishing	16	647,422
Hosiery	4	208,634
Synthetics other than rayon	16	1,556,463
Other textiles	30	536,903
Tobacco Manufacturing	**7**	**27,703,768**
Tobacco manufacturing and processing	7	27,703,768

TABLE 35. — Continued

Type of business	Number of returns	Tax due
Other Manufacturing	**243**	**20,564,635**
Aircraft and accessory manufacturing	3	142,608
Auto, body, and accessory manufacturing	13	1,643,244
Business equipment and supplies	17	1,474,027
Industrial equipment and supplies	50	5,173,830
Printing and publishing	22	370,972
All other manufacturing	138	11,759,954
Miscellaneous Corporations	**86**	**230,696**
Inactive corporations	53	111,136
Unclassified	33	119,560
Public Service Corporations	**160**	**11,790,741**
Public service companies	160	11,790,741
Recreation and Amusement Corporations	**38**	**77,629**
Film distributors and producers	7	16,543
Theatres	6	8,364
Other recreation, booking companies, etc.	25	52,722
Service Corporations	**1,123**	**4,873,979**
Advertising companies	22	38,715
Barber and beauty shops	6	7,403
Eating establishments	75	517,195
Engineering and management services	83	281,237
Hotels and inns	26	233,092
Laundry, dry cleaning, etc.	15	150,083
Professional service	36	96,264
Real estate and rental	315	1,117,958
Transportation (excludes franchise utilities) — U-drive-it, taxi, etc.	19	215,506
Warehousing and storage	12	170,381
Other service corporations	514	2,046,145
Trade Corporations (includes out-of-state manufacturers who only sell in North Carolina)		
Automotive Group	**155**	**5,637,420**
Gas and oil refiners	14	3,061,083
Gas and oil retailers	25	296,596
Gas and oil wholesalers and distributors	35	1,441,219
Motor vehicle dealers and distributors	20	270,338
Motor vehicle manufacturers' branch sales and subsidiary selling corporation	5	168,301
Motor vehicle tires and accessories and services	56	399,883

TABLE 35. — Continued

Type of business	Number of returns	Tax due
Beverage, Food, and Drug Group	**252**	**4,298,934**
Beverage distributors	44	1,393,168
Chain stores, drug and grocery	25	379,985
Manufacturers' branch sales and subsidiary selling corporations	121	1,771,316
Other retailers, drug and grocery	3	42,267
Wholesalers and jobbers, drug and grocery	59	712,198
Equipment and Supplies Group	**837**	**13,931,178**
Building materials and supplies	92	1,449,987
Business and office equipment and supplies	154	5,636,640
Electrical, heating and plumbing equipment and supplies	162	1,767,725
Industrial equipment and supplies	149	2,635,313
Other equipment and supplies — agriculture, construction, etc.	280	2,441,513
General Merchandise Group	**425**	**4,730,293**
Chain stores	178	2,674,767
Household furniture and furnishings	4	9,180
Manufacturers' branch sales and subsidiary selling corporations except textile products	120	1,213,311
Other retailers	16	36,881
Wholesalers and jobbers	107	796,154
Unclassified Group	**216**	**2,087,379**
Bulk commodity distributors — feed, fertilizer, fuel oil, coal, ice, etc.	43	655,249
Commodity brokers, dealers, and commission firms	32	126,956
Publishing company sales	25	208,332
Textile-selling agents, manufacturers' representatives, manufacturers' branch sales and subsidiary selling corporations	59	499,730
Tobacco dealers and warehouses	9	504,180
All other trade corporations	48	92,932
Total	**4,564**	**$134,730,118**

Note: To avoid disclosure, it was necessary to combine some classifications in order to have at least three corporations in every classification.

TABLE 37. INCOME TAX, 1980: FOREIGN

(Analysis of all returns

(Dollar amounts other than tax credit

Type of business	Number of returns (1)	Reported gross sales in N.C. (2)	Total net income (3)	Total net loss (4)
Agriculture and Extractive Industry	**54**	**$ 208,027**	**$ 359,395**	**$ 40,363**
Agriculture and horticulture	33	34,036	132,096	17,920
Lumber and lumbering	3	9,904	253	1,183
Mining	7	112,308	129,602	19,878
Stone, gravel, etc. production	11	51,779	97,444	1,382
Construction Corporations	**636**	**946,214**	**396,098**	**130,315**
Contracting and construction	636	946,214	396,098	130,315
Finance Corporations	**246**	**6,810,260**	**1,567,875**	**602,289**
Banks	27	5,428,833	4,889	20,406
Brokers — securities	36	207,057	638,302	191,564
Collecting agencies and factors	13	14,364	31,459	260
Insurance agencies	37	14,478	80,348	899
Mortgage and finance companies	113	1,129,124	783,651	335,259
Other finance corporations	20	16,404	29,226	53,901
Manufacturing Corporations (includes only those actually manufacturing in North Carolina)				
Food and Feed Group	**69**	**980,741**	**766,079**	**85,352**
Bakeries	6	116,954	34,198	6,902
Bottling companies (non-alcoholic)	16	225,271	57,560	2,970
Food packers and processors	33	454,981	477,309	67,550
Milling, grain, feed, etc.	7	79,187	172,621	973
Vegetable, fish, animal oils and greases	4	8,993	11,056	.....
Other food and feed	3	85,355	13,335	6,957
Forest Products Group	**95**	**1,566,121**	**1,302,057**	**125,415**
Baskets, boxes, and wood products	37	922,203	888,890	97,673
Furniture and furnishings	32	188,004	155,077	20,117
Millwork, plywood, rough and dressed lumber	21	290,364	151,815	7,625
Paper and pulp	5	165,550	106,275	.....
Minerals, Chemicals, and Metals Group	**198**	**3,632,496**	**3,767,984**	**546,071**
Fertilizer, chemicals, drugs, etc.	62	2,473,831	1,937,925	376,594
Metals and machine shops	121	1,047,390	1,677,060	121,596
Stone and clay products	15	111,275	152,999	47,881
Textile Group	**211**	**1,984,817**	**754,745**	**98,661**
Clothing and garment	60	204,463	176,740	22,712
Cotton and cotton yarn	57	936,451	356,968	35,930
Dyeing and finishing	23	197,422	76,229	3,628
Hosiery	15	90,638	54,411	98
Synthetics other than rayon	18	434,916	42,418	4,858
Other textiles	38	120,927	47,979	31,435
Tobacco Manufacturing	**7**	**321,997**	**1,666,614**	**769**
Tobacco manufacturing and processing	7	321,997	1,666,614	769

CORPORATIONS BY TYPE OF BUSINESS

for income year 1980)

and tax due are rounded to thousands)

Out-of-state income (or loss) (5)	N.C. net economic loss deduction (6)	N.C. contributions (7)	N.C. net income (8)	N.C. net loss (9)	N.C. tax credit* (10)	Tax due (after tax credits) (11)
$ 311,015	**$ 1,939**	**$ 123**	**$ 15,157**	**$ 9,202**	**$ .....**	**$ 909,426**
116,328	14	9	4,448	6,623	.....	266,892
(474)	51	.....	49	557	.....	2,958
103,647	1,874	69	5,275	1,140	.....	316,488
91,514	.....	45	5,385	882	.....	323,088
246,620	**3,150**	**40**	**27,761**	**11,787**	.....	1,665,660
246,620	3,150	40	27,761	11,787	.....	1,665,660
967,492	**1,797**	**1,738**	**29,655**	**35,098**	.....	**1,779,270**
(3,920)	.....	1,717	4,625	17,939	.....	277,482
443,660	92	16	3,685	716	.....	221,094
29,902	344	.....	956	4	.....	57,336
78,518	27	3	1,071	169	.....	64,242
443,910	112	2	19,284	14,915	.....	1,157,052
(24,578)	1,222	.....	34	1,355	.....	2,064
648,607	**2,098**	**84**	**38,593**	**8,657**	**13**	**2,315,579**
27,251	.....	1	828	785	13	49,679
43,056	86	59	14,359	2,970	.....	861,552
394,570	6	7	19,432	4,256	.....	1,165,890
170,005	89	5	2,193	644	.....	131,586
9,481	.....	3	1,572	.....	.....	94,314
4,244	1,917	9	209	2	.....	12,558
1,137,280	**1,034**	**329**	**61,362**	**23,363**	**512,392**	**3,169,334**
785,696	554	125	19,670	14,829	404,886	775,338
123,536	66	71	18,292	7,005	762	1,096,752
137,073	110	21	8,516	1,529	106,744	404,186
90,975	304	112	14,884	.....	.....	893,058
3,122,760	**4,416**	**536**	**136,177**	**41,975**	**38,038**	**8,132,552**
1,533,699	81	329	58,036	30,814	633	3,481,497
1,483,746	4,324	199	73,533	6,338	37,405	4,374,581
105,315	11	8	4,608	4,823	.....	276,474
518,471	**5,328**	**2,382**	**154,943**	**25,037**	**107,828**	**9,188,710**
136,664	893	19	22,494	6,041	.....	1,349,610
232,976	1,545	2,236	92,480	8,199	107,662	5,441,120
64,039	753	19	10,936	3,146	.....	656,178
44,597	2,014	13	7,875	185	166	472,328
25,303	113	77	14,042	1,974	.....	842,490
14,892	10	18	7,116	5,492	.....	426,984
1,117,422	.....	**3,487**	**545,449**	**512**	**3,173,349**	**29,553,591**
1,117,422	.....	3,487	545,449	512	3,173,349	29,553,591

TABLE 37.

Type of business	Number of returns (1)	Reported gross sales in N.C. (2)	Total net income (3)	Total net loss (4)
Other Manufacturing	**355**	**$ 3,668,124**	**$7,899,965**	**$ 920,670**
Aircraft and accessory manufacturing	4	9,454	29,[illegible]76	13,273
Auto, body, and accessory manufacturing	19	287,897	183,716	70,909
Business equipment and supplies	27	83,015	28[illegible],736	57,015
Industrial equipment and supplies	64	738,429	2,[illegible]3,304	38,980
Printing and publishing	32	72,119	222,856	5,587
All other manufacturing	209	2,477,210	4,788,777	734,906
Miscellaneous Corporations	**244**	**112,543**	**224,034**	**177,654**
Inactive corporations	178	.....	144,083	100,464
Unclassified	66	112,543	79,951	77,190
Public Service Corporations	**228**	**3,843,510**	**3,599,862**	**329,758**
Public service companies (are handled separately as a group)	228	3,843,510	3,599,862	329,758
Recreation and Amusement Corporations	**73**	**57,587**	**65,404**	**134,576**
Film distributors and producers	14	24,812	9,695	129,118
Theatres	8	9,193	25,227	3
Other recreation, booking companies, etc.	51	23,582	30,482	5,455
Service Corporations	**1,819**	**1,958,153**	**4,341,417**	**2,021,598**
Advertising companies	32	14,248	97,012	5,449
Barber and beauty shops	6	4,518	146	.....
Co-ops	8	168,175	8,560	2,522
Eating establishments	111	211,969	365,263	67,914
Engineering and management services	124	127,138	288,669	23,046
Hotels and inns	45	66,728	132,561	5,218
Laundry, dry cleaning, etc.	15	36,357	18,999	29
Professional service	57	36,841	44,270	109
Real estate and rental	522	128,021	517,484	147,786
Transportation (excludes franchise utilities) U-drive-it, taxi, etc.	39	210,326	324,365	53,562
Warehousing and storage	16	95,298	10,495	4,118
Other service corporations	844	858,534	2,533,593	1,711,845
Trade Corporations **(includes out-of-state manufacturers who only sell in North Carolina)**				
Automotive Group	**223**	**7,740,899**	**19,685,891**	**5,082,672**
Gas and oil refiners	18	3,850,164	15,499,762	313,077
Gas and oil retailers	27	265,170	41,938	50,102
Gas and oil wholesalers and distributors	36	1,029,736	2,829,619	10,436
Motor vehicle dealers and distributors	40	529,416	221,925	7,888
Motor vehicle manufacturers' branch sales and subsidiary selling corporations	10	1,662,742	794,971	4,511,920
Motor vehicle tires and accessories and services	92	403,671	297,676	189,249

— Continued

Out-of-state income (or loss) (5)	N.C. net economic loss deduction (6)	N.C. contributions (7)	N.C. net income (8)	N.C. net loss (9)	N.C. tax credit* (10)	Tax due (after tax credits) (11)
$ 6,776,083	**$ 3,834**	**$ 706**	**$ 285,947**	**$ 87,274**	**$ 196,567**	**$16,960,295**
16,811	.....	2	986	1,495	.....	59,178
105,033	233	29	23,322	15,811	349	1,398,977
204,367	524	104	24,922	5,197	18,402	1,476,930
2,286,781	1,349	107	72,877	6,790	5,175	4,367,451
212,312	55	12	5,760	869	19	345,593
3,950,779	1,673	452	158,080	57,112	172,622	9,312,166
46,533	**474**	**19**	**7,260**	**7,905**	.....	**435,600**
47,591	463	1	1,216	5,651	.....	72,936
(1,058)	11	18	6,044	2,254	.....	362,664
3,058,848	**499**	**2,245**	**216,359**	**7,847**	.....	**12,981,540**
3,058,848	499	2,245	216,359	7,847	.....	12,981,540
(68,841)	**250**	.....	**2,272**	**2,855**	.....	**136,326**
(118,564)	16	.....	96	972	.....	5,748
24,985	.....	.....	242	3	.....	14,538
24,738	234	.....	1,934	1,880	.....	116,040
2,292,168	**6,709**	**395**	**90,846**	**70,298**	.....	**5,450,718**
91,779	9	.....	683	907	.....	40,968
60	4	3	78	.....	.....	4,704
5,838	2	.....	203	4	.....	12,162
289,301	136	24	10,253	2,364	.....	615,162
271,207	79	207	4,858	10,729	.....	291,474
127,485	127	52	2,782	3,104	.....	166,938
16,367	.....	10	2,597	4	.....	155,814
42,344	18	13	1,868	82	.....	112,092
360,317	4,020	10	22,477	17,124	.....	1,348,590
263,705	67	4	8,848	1,822	.....	530,898
6,734	745	.....	441	1,543	.....	26,460
817,031	1,502	72	35,758	32,615	.....	2,145,456
14,556,719	**671**	**253**	**94,620**	**49,046**	.....	**5,677,128**
15,131,760	11	209	61,004	6,300	.....	3,660,252
(9,584)	.....	.....	2,142	722	.....	128,490
2,802,795	5	2	17,263	882	.....	1,035,750
212,237	69	17	4,237	2,523	.....	254,226
(3,685,759)	.....	.....	3,576	34,766	.....	214,536
105,270	586	25	6,398	3,853	.....	383,874

TABLE 37.

Type of business	Number of returns (1)	Reported gross sales in N.C. (2)	Total net income (3)	Total net loss (4)
Beverage, Food, and Drug Group	**315**	**$ 4,125,224**	**$ 4,796,556**	**$ 147,514**
Beverage distributors	52	494,179	751,939	8,612
Chain stores, drug and grocery	39	1,816,319	467,227	39,604
Manufacturers' branch sales and subsidiary selling corporations	139	1,203,227	3,171,157	68,178
Other retailers, drug and grocery	8	7,060	133	130
Wholesalers and jobbers, drug and grocery	77	604,439	406,100	30,990
Equipment and Supplies Group	**1,128**	**6,099,051**	**14,418,911**	**2,193,883**
Building materials and supplies	123	529,864	839,807	289,860
Business and office equipment and supplies	218	919,500	5,647,825	483,497
Electrical, heating and plumbing equipment and supplies	210	878,759	2,094,088	578,479
Industrial equipment and supplies	209	2,278,118	1,709,726	163,026
Other equipment and supplies—agriculture, construction, etc.	368	1,492,810	4,127,465	679,021
General Merchandise Group	**571**	**3,981,253**	**5,647,510**	**869,394**
Department store and mail order	3	1,240	1,161	1
Chain stores	244	1,974,035	1,262,299	584,413
Household furniture and furnishings	4	2,152	172	32
Manufacturers' branch sales and subsidiary selling corporations except textile products	158	1,425,493	4,051,906	193,386
Other retailers	28	56,658	3,839	47,824
Wholesalers and jobbers	134	521,685	328,133	43,738
Unclassified Group	**288**	**947,291**	**658,138**	**159,367**
Bulk commodity distributors — feed, fertilizer, fuel oil, coal, ice, etc.	51	110,116	58,967	46,064
Commodity brokers, dealers, and commission firms	48	229,289	10,732	44,545
Publishing company sales	37	52,888	389,875	13,096
Textile-selling agents, manufacturers' representatives, manufacturers' branch sales and subsidiary selling corporations	69	287,069	108,912	23,555
Tobacco dealers and warehouses	14	172,606	11,585	4,207
All other trade corporations	69	95,323	78,067	27,900
Total	6,760	$48,984,308	$71,918,532	$13,666,320

Note: To avoid disclosure, it was necessary to combine some classifications in order to have at least three corporations in every classification.

Detail may not add to totals due to rounding.

*See text for various tax credits available to corporations.

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Out-of-state income (or loss) (5)	N.C. net economic loss deduction (6)	N.C. contributions (7)	N.C. net income (8)	N.C. net loss (9)	N.C. tax credit* (10)	Tax due (after tax credits) (11)
$ 4,599,553	**$ 1,993**	**$ 66**	**$ 62,749**	**$ 15,321**	**$ 43,418**	**$ 3,721,528**
730,496	120	.....	12,785	74	.....	767,082
431,768	1,317	21	7,049	12,532	.....	422,922
3,071,191	240	24	32,386	863	.....	1,943,166
.....	2	.....	130	130	.....	7,812
366,098	314	21	10,399	1,722	43,418	580,546
12,036,493	**4,887**	**804**	**220,215**	**37,370**	**2,252,374**	**10,960,526**
538,946	52	42	16,513	5,607	.....	990,798
5,061,974	514	617	107,246	6,023	2,239,155	4,195,593
1,493,584	2,155	21	25,982	6,133	8,700	1,550,226
1,518,662	779	57	34,908	7,704	.....	2,094,450
3,423,327	1,387	67	35,566	11,903	4,519	2,129,459
4,731,739	**4,283**	**517**	**74,698**	**33,119**	.....	**4,481,796**
378	243	.....	540	1	.....	32,388
652,448	3,106	346	35,477	13,491	.....	2,128,596
57	9	1	105	32	.....	6,294
3,835,803	597	120	26,492	4,492	.....	1,589,520
(33,087)	3	5	417	11,321	.....	24,996
276,140	325	45	11,667	3,782	.....	700,002
478,520	**804**	**48**	25,173	5,772	.....	**1,510,320**
11,065	28	.....	3,099	1,289	.....	185,952
(35,378)	129	15	1,702	280	.....	102,090
374,379	27	21	2,602	250	.....	156,132
79,928	104	4	7,386	2,065	.....	443,130
(494)	419	2	8,813	1,361	.....	528,774
49,020	97	6	1,571	527	.....	94,242
$56,577,481	$44,161	$13,773	$2,089,231	$472,433	$6,323,979	$119,029,899

TABLE 38. INCOME TAX, 1980: FOREIGN CORPORATIONS,

(Analysis of returns

(Dollar amounts other than tax credit

Type of business	Number of returns (1)	Reported gross sales in N.C. (2)	Total net income (3)	Total net loss (4)
Agriculture and Extractive Industry	**20**	**$ 65,645**	**$ 236,614**	**$ 42**
Agriculture and horticulture	11	19,446	132,082	42
Stone, gravel, etc. production	5	41,364	95,450	.....
Other extractive	4	4,835	9,082	.....
Construction Corporations	**423**	**709,339**	**382,094**	**46**
Contracting and construction	423	709,339	382,094	46
Finance Corporations	**131**	**760,041**	**1,516,100**	.....
Banks	6	309,417	4,849	.....
Brokers — securities	24	200,059	621,735	.....
Collecting agencies and factors	7	4,715	21,714	.....
Insurance agencies	22	10,725	79,723	.....
Mortgage and finance companies, and other finance corporations	72	235,125	788,079	.....
Manufacturing Corporations (includes only those actually manufacturing in North Carolina)				
Food and Feed Group	**36**	**582,033**	**752,121**	.....
Bottling companies (non-alcoholic)	8	195,873	57,560	.....
Food packers and processors	17	266,567	477,020	.....
Milling, grain, feed, etc.	4	58,299	172,069	.....
Vegetable, fish, animal oils and greases	4	8,993	11,056	.....
Other food and feed	3	52,301	34,416	.....
Forest Products Group	**60**	**1,098,830**	**1,153,091**	.....
Baskets, boxes, and wood products	24	534,601	739,969	.....
Furniture and furnishings	20	142,364	155,041	.....
Millwork, plywood, rough and dressed lumber	11	256,315	151,806	.....
Paper and pulp	5	165,550	106,275	.....
Minerals, Chemicals, and Metals Group	**132**	**2,682,801**	**3,563,246**	.....
Fertilizer, chemicals, drugs, etc.	39	1,692,048	1,740,550	.....
Metals and machine shops	86	926,343	1,669,764	.....
Stone and clay products	7	64,410	152,932	.....
Textile Group	**136**	**1,362,760**	**720,465**	.....
Clothing and garment	35	128,120	174,081	.....
Cotton and cotton yarn	40	750,047	342,118	.....
Dyeing and finishing	17	160,525	75,534	.....
Hosiery	11	85,401	53,597	.....
Synthetics other than rayon	13	167,582	42,294	.....
Other textiles	20	71,085	32,841	.....
Tobacco Manufacturing	**6**	**310,815**	**1,666,614**	.....
Tobacco Manufacturing and processing	6	310,815	1,666,614	.....

TAXABLE RETURNS, BY TYPE OF BUSINESS

for income year 1980)

and tax due are rounded to thousands)

Out-of-state income (or loss) (5)	N.C. net economic loss deduction (6)	N.C. contributions (7)	N.C. net income (8)	N.C. tax credit* (9)	Tax due (after tax credits) (10)
$ 221,288	**$ 51**	**$ 77**	**$ 15,157**	**$ .....**	**$ 909,426**
127,583	.....	9	4,448	.....	266,892
90,021	.....	45	5,385	.....	323,088
3,684	51	23	5,324	.....	319,446
352,107	**2,140**	**40**	**27,761**	**.....**	**1,665,660**
352,107	2,140	40	27,761	.....	1,665,660
1,486,196	**4**	**246**	**29,656**	**.....**	**1,779,270**
.....	.....	225	4,625	.....	277,482
618,034	.....	16	3,685	.....	221,094
20,758	.....	.....	956	.....	57,336
78,646	4	3	1,071	.....	64,242
768,758	.....	2	19,319	.....	1,159,116
713,354	**90**	**83**	**38,594**	**13**	**2,315,579**
43,056	86	59	14,359	.....	861,552
457,582	.....	7	19,432	.....	1,165,890
169,866	4	5	2,193	.....	131,586
9,481	.....	3	1,572	.....	94,314
33,369	.....	9	1,038	13	62,237
1,090,639	**762**	**328**	**61,362**	**512,392**	**3,169,334**
719,870	305	124	19,670	404,886	775,338
136,625	53	71	18,292	762	1,096,752
143,169	100	21	8,516	106,744	404,186
90,975	304	112	14,884	.....	893,058
3,425,987	**555**	**529**	**136,177**	**38,038**	**8,132,552**
1,682,110	81	324	58,036	633	3,481,497
1,595,561	474	197	73,533	37,405	4,374,581
148,316	.....	8	4,608	.....	276,474
561,041	**2,104**	**2,379**	**154,943**	**107,828**	**9,188,710**
151,530	38	19	22,494	.....	1,349,610
247,386	20	2,233	92,480	107,662	5,441,120
64,491	88	19	10,936	.....	656,178
43,753	1,957	13	7,875	166	472,328
28,176	.....	77	14,042	.....	842,490
25,705	1	18	7,116	.....	426,984
1,117,687	**.....**	**3,479**	**545,449**	**3,173,349**	**29,553,591**
1,117,687	.....	3,479	545,449	3,173,349	29,553,591

TABLE 38.

Type of business	Number of returns (1)	Reported gross sales in N.C. (2)	Total net income (3)	Total net loss (4)
Other Manufacturing	**220**	**$ 2,465,991**	**$7,286,348**	**$.....**
Auto, body, and accessory manufacturing	9	124,948	176,407	.....
Business equipment and supplies	17	58,806	273,375	.....
Industrial equipment and supplies	39	521,954	1,972,026	.....
Printing and publishing	21	61,167	222,407	.....
All other manufacturing	134	1,699,116	4,642,133	.....
Miscellaneous Corporations	**100**	**110,999**	**220,193**	**689**
Inactive corporations	62	.....	141,031	680
Unclassified	38	110,999	79,162	9
Public Service Corporations	**143**	**3,528,506**	**3,598,405**	.....
Public service companies (are handled separately as a group)	143	3,528,506	3,598,405	.....
Recreation and Amusement Corporations	**40**	**39,121**	**64,215**	.....
Film distributors and producers	6	11,309	9,695	.....
Theatres	6	8,750	25,227	.....
Other recreation, booking companies, etc.	28	19,062	29,293	.....
Service Corporations	**1,031**	**1,349,072**	**4,185,550**	**425**
Advertising companies	19	7,012	96,675	.....
Barber and beauty shops	5	4,308	142	.....
Co-ops	5	165,896	8,560	.....
Eating establishments	56	139,552	356,846	.....
Engineering and management services	76	102,086	287,850	.....
Hotels and inns	23	43,270	132,397	.....
Laundry, dry cleaning, etc.	13	36,341	18,999	.....
Professional service	42	32,830	41,924	.....
Real estate and rental	282	67,043	468,432	312
Transportation (excludes franchise utilities)—U-drive-it, taxi, etc.	13	117,996	323,501	.....
Warehousing and storage	12	2,991	8,006	.....
Other service corporations	485	629,747	2,442,218	113
Trade Corporations (includes out-of-state manufacturers who only sell in North Carolina)				
Automotive Group	**125**	**4,808,890**	**19,167,247**	.....
Gas and oil refiners	14	3,090,233	15,450,658	.....
Gas and oil retailers	18	194,395	41,896	.....
Gas and oil wholesalers and distributors	24	907,563	2,823,809	.....
Motor vehicle dealers and distributors	18	483,023	598,434	.....
Motor vehicle tires and accessories and services	51	133,676	252,450	.....

TABLE 36. INCOME TAX, 1980: FOREIGN CORPORATIONS BY SIZE OF NET INCOME TAXABLE IN NORTH CAROLINA

(Analysis of all returns for income year 1980)

(Dollar amounts other than tax credit and tax due are rounded to thousands)

Size of income taxable in North Carolina	Number of returns (1)	Number reporting deductible dividends (2)	Reported gross sales in N.C. (3)	Total net income (4)	Total net loss (5)	Out-of-state income (or loss) (6)	N.C. net economic loss deduction (7)
None	2,595	32	$18,793,996	$ 2,729,912	$13,665,072	$(10,492,078)	$27,616
$ 1 - $ 2,000	679	4	192,188	383,171	146	382,429	97
2,001 - 5,000	422	8	207,284	465,543	200	463,244	660
5,001 - 10,000	386	4	320,805	310,948	119	307,617	411
10,001 - 25,000	578	7	551,632	810,352	92	800,325	334
25,001 - 50,000	517	3	935,258	1,216,220	578	1,195,686	1,320
50,001 - 100,000	404	4	1,228,977	2,870,661	113	2,840,300	1,437
100,001 - 250,000	456	11	2,533,969	4,436,327	.....	4,362,118	986
250,001 - 1,000,000	447	12	6,090,374	12,070,830	.....	11,834,926	7,944
1,000,001 or more	276	15	18,129,824	46,624,568	.....	44,882,912	3,357
Total	6,760	100	$48,984,308	$71,918,532	$13,666,320	$ 56,577,481	$44,161

Size of income taxable in North Carolina	N.C. contributions (8)	N.C. net income (or loss) (9)	N.C. tax credit* (10)	Tax due (after tax credits) (11)	Income directly allocated out-of-state (or loss) (12)	Income apportionable out-of-state (or loss) (13)	Income directly allocated to N.C.** (or loss) (14)	Income apportionable to N.C.** (or loss) (15)
None	$ 1,735	$ (472,433)	$	$	$ 4,724,406	$(15,216,485)	$ 3,506	$ (446,588)
$ 1 - $ 2,000	12	488	.....	29,262	33,629	348,799	8	588
2,001 - 5,000	5	1,434	166	85,898	38,698	424,545	28	2,071
5,001 - 10,000	11	2,790	.....	167,406	36,212	271,407	50	3,161
10,001 - 25,000	38	9,562	.....	573,738	153,756	646,569	207	9,728
25,001 - 50,000	84	18,552	.....	1,113,126	217,792	977,893	252	19,704
50,001 - 100,000	65	28,746	786	1,723,968	945,372	1,894,928	371	29,876
100,001 - 250,000	306	72,917	27,460	4,347,554	1,093,454	3,268,665	1,791	72,417
250,001 - 1,000,000	670	227,290	18,877	13,618,517	1,708,826	10,126,100	1,990	233,913
1,000,001 or more	10,847	1,727,452	6,276,690	97,370,430	11,870,635	33,012,278	8,488	1,733,168
Total	$13,773	$2,089,231	$6,323,979	$119,029,899	$20,822,781	$ 35,754,696	$16,691	$1,658,038

Note: Total of North Carolina net income is not reduced by North Carolina net loss reported by nontaxable corporations.

Detail may not add to totals due to rounding.

*See text for various tax credits available to corporations.

**Prior to deduction of North Carolina net economic losses, fully deductible contributions, and contributions to certain "qualified" North Carolina donees which are directly deductible from net income allocable to North Carolina.

— Continued

Out-of-state income (or loss) (5)	N.C. net economic loss deduction (6)	N.C. contributions (7)	N.C. net income (8)	N.C. tax credit* (9)	Tax due (after tax credits) (10)
$ 6,998,722	**$ 978**	**$ 702**	**$ 285,947**	**$196,567**	**$ 16,960,295**
153,057	.....	29	23,322	349	1,398,977
248,339	9	104	24,922	18,402	1,476,930
1,898,928	114	107	72,877	5,175	4,367,451
216,629	6	12	5,760	19	345,593
4,481,769	849	450	159,066	172,622	9,371,344
212,053	**173**	**19**	**7,260**	.....	**435,600**
138,964	171	1	1,216	.....	72,936
73,089	2	18	6,044	.....	362,664
3,379,552	**255**	**2,239**	**216,359**	.....	**12,981,540**
3,379,552	255	2,239	216,359	.....	12,981,540
61,732	**211**	.....	**2,272**	.....	**136,326**
9,583	16	.....	96	.....	5,748
24,985	.....	.....	242	.....	14,538
27,164	195	.....	1,934	.....	116,040
4,090,380	**3,515**	**384**	**90,846**	.....	**5,450,718**
95,991	.....	.....	683	.....	40,968
60	.....	3	78	.....	4,704
8,356	2	.....	203	.....	12,162
346,568	1	23	10,253	.....	615,162
282,755	30	207	4,858	.....	291,474
129,563	.....	52	2,782	.....	166,938
16,392	.....	10	2,597	.....	155,814
40,040	4	13	1,868	.....	112,092
442,905	2,728	10	22,477	.....	1,348,590
314,649	.....	4	8,848	.....	530,898
7,560	5	.....	441	.....	26,460
2,405,541	745	62	35,758	.....	2,145,456
19,071,940	**523**	**165**	**94,620**	.....	**5,677,128**
15,389,531	.....	123	61,004	.....	3,660,252
39,7[illegible]4	.....	.....	2,142	.....	128,490
2,806,5[illegible]4	.....	2	17,263	.....	1,035,750
590,5[illegible]8	48	15	7,813	.....	468,762
245,5[illegible]3	475	25	6,398	.....	383,874

TABLE 38.

Type of business	Number of returns (1)	Reported gross sales in N.C. (2)	Total net income (3)	Total net loss (4)
Beverage, Food, and Drug Group	**223**	**$ 2,942,925**	**$ 4,629,346**	**$.....**
Beverage distributors	41	485,542	751,831	.....
Chain stores, drug and grocery	24	799,400	467,214	.....
Manufacturers' branch sales and subsidiary selling corporations	105	1,121,756	3,020,644	.....
Other retailers, drug and grocery	3	4,359	130	.....
Wholesalers and jobbers, drug and grocery	50	531,868	389,527	.....
Equipment and Supplies Group	**786**	**3,786,134**	**14,038,699**	**47**
Building materials and supplies	83	345,950	834,978	47
Business and office equipment and supplies	144	821,808	5,537,172	.....
Electrical, heating and plumbing equipment and supplies	159	777,595	2,013,228	.....
Industrial equipment and supplies	143	746,953	1,637,890	.....
Other equipment and supplies — agriculture, construction, etc.	257	1,093,828	4,015,431	..... *
General Merchandise Group	**367**	**3,011,601**	**5,390,749**	.....
Chain stores	151	1,515,201	1,160,065	.....
Manufacturers' branch sales and subsidiary selling corporations except textile products	112	1,099,860	3,905,767	.....
Other retailers	15	12,140	5,160	.....
Wholesalers and jobbers	89	384,400	319,757	.....
Unclassified Group	**186**	**574,808**	**617,526**	.....
Bulk commodity distributors — feed, fertilizer, fuel oil, coal, ice, etc.	33	73,322	57,730	.....
Commodity brokers, dealers, and commission firms	31	96,015	10,602	.....
Publishing company sales	24	39,418	352,131	.....
Textile-selling agents, manufacturers' representatives, manufacturers' branch sales and subsidiary selling corporations	47	207,233	107,994	.....
Tobacco dealers and warehouses	9	83,990	11,585	.....
All other trade corporations	42	74,830	77,484	.....
Total	4,165	$30,190,311	$69,188,620	$1,248

Note: To avoid disclosure, it was necessary to combine some classifications in order to have at least three corporations in every classification.

Detail may not add to totals due to rounding.

*See text for various tax credits available to corporations.

— **Continued**

Out-of-state income (or loss) (5)	N.C. net economic loss deduction (6)	N.C. contributions (7)	N.C. net income (8)	N.C. tax credit* (9)	Tax due (after tax credits) (10)
$ 4,564,981	**$ 1,552**	**$ 66**	**$ 62,749**	**$ 43,418**	**$ 3,721,528**
738,928	118	.....	12,785	.....	767,082
458,828	1,317	21	7,049	.....	422,922
2,988,118	116	24	32,386	.....	1,943,166
.....	.....	.....	130	.....	7,812
379,107	1	21	10,399	43,418	580,546
13,815,558	**2,111**	**767**	**220,215**	**2,252,374**	**10,960,526**
818,326	49	42	16,513	.....	990,798
5,429,283	25	617	107,246	2,239,155	4,195,593
1,985,377	1,848	21	25,982	8,700	1,550,226
1,602,849	83	51	34,908	.....	2,094,450
3,979,723	106	36	35,566	4,519	2,129,459
5,314,579	**985**	**488**	**74,697**	.....	**4,481,796**
1,124,217	25	346	35,477	.....	2,128,596
3,878,752	431	92	26,492	.....	1,589,520
3,850	243	5	1,061	.....	63,678
307,760	286	45	11,667	.....	700,002
591,767	**539**	**48**	**25,173**	.....	**1,510,320**
54,621	9	.....	3,099	.....	185,952
8,832	53	15	1,702	.....	102,090
349,507	1	21	2,602	.....	156,132
100,587	18	4	7,386	.....	443,130
2,352	419	2	8,813	.....	528,774
75,868	39	6	1,571	.....	94,242
$67,069,558	$16,544	$12,038	$2,089,231	$6,323,979	$119,029,899

THE SALES AND USE TAXES

Sales and use tax collections increased during each of the past two fiscal years although the rate of growth continued to fall as it has each year since 1977-78. Fiscal year 1981-82 is the third consecutive year that growth in the sales and use tax collections has been below the inflation rate as measured by the Consumer Price Index;[1] however, the difference is less marked in 1981-82 than in either of the two previous years.

In fiscal year 1981-82 the State sales and use tax collections amounted to $777.45 million, or $40.35 million greater than in the preceding year. The growth in collections was 5.5 percent while the inflation rate, based on a comparison of Consumer Price Index figures for the months of June, 1982, and June, 1981, was 6.9 percent. In fiscal year 1980-81 collections were $737.1 million which produced a gain of $45.2 million over the preceding year. This growth was 6.5 percent compared to a 9.5 percent change in the Consumer Price Index.

The smaller growth in collections during fiscal year 1981-82 is explained in part by the decline in building materials sales and the substantially lower rate of growth in the food group, particularly for grocery stores. The dollar volume of sales by building materials dealers was down nearly 8 percent from the preceding year and collections declined $2.5 million. Collections from the food group increased only $15.3 million, or 6.8 percent, compared to an 11 percent increase in fiscal year 1980-81 amounting to $22.2 million.

Collections from grocery stores, which account for over two thirds of the food group collections, performed more poorly than did the food group as a whole. The increase of 5.2 percent in 1981-82 collections was half the growth of 10.4 percent realized in 1980-81. Collections from restaurants, which rank second in importance in the food group and account for about one fourth of the group's collections, increased at a greater rate in each of the two fiscal years than did those of either grocery stores or the food group as a whole. Growth in fiscal year 1980-81 amounted to more than 12 percent and was followed in 1981-82 by an increase of 10 percent.

Collections of the two percent sales tax applicable to sales of motor vehicles, boats, and aircraft declined for the third consecutive year although the rate of decline in fiscal year 1981-82 was less than that of the two preceding years. Collections were down 4.9 percent in fiscal year 1981-82 compared to 5.3 percent and 12.7 percent in fiscal years 1980-81 and 1979-80, respectively.

The food group showed the largest dollar gains in each of the two fiscal years followed by the "other" (unclassified) group in 1980-81 and by the general merchandise group in 1981-82. Total use tax collections increased each year although collections from the two percent use tax on automobiles declined 3.8 percent in fiscal year 1980-81 and the one percent use tax applicable to farm and industrial machinery declined a fraction of a percent in fiscal year 1981-82.

The sales tax collections by the various business classifications for the past two fiscal years are presented in Table 44. An indication of the number of merchants in each business classification is also given in the table. The gross retail sales data for these business classifications for the past two fiscal years are presented in Table 46.

Local Government Sales and Use Tax. Ninety-nine of North Carolina's 100 counties levy a local one percent sales and use tax. Burke County remains the sole county without the local tax.

Total net collections of the one percent local tax in fiscal year 1981-82 were $228.9 million. For fiscal year 1980-81 the collections were $213.5 million. Table 49 provides collection data by fiscal year for all counties for the past thirteen years. The table gives the amount collected by the State during the year and not the amount actually distributed to the local governments. The State's administrative costs have not been deducted.

The proceeds from the tax are distributed quarterly by the North Carolina Department of Revenue about 45 days after the end of the calendar quarter. Distribution dates are around February 15, May 15, August 15, and November 15. ***Because of the quarterly distribution pattern and the one month lag in collections, local governments do not receive during the fiscal year the actual revenue collected by the merchants in that fiscal year.***

Table 48 provides collection data and distributable shares for the counties levying the local government sales and use tax in fiscal years 1980-81 and 1981-82. The distributable shares are the net collections less the State's administrative costs. These shares include the amounts for all local governments, not just the county governments' shares.

Sales Tax Collections in Other States. At the end of fiscal year 1980-81 forty-five states were levying state sales taxes.[2] Table 43 contains collection data for these states for the 1980-81 fiscal year.

The forty-five states collected $46.4 billion in sales tax revenue during fiscal year 1980-81. The increase in their sales tax revenue over the previous fiscal year was 7.5 percent. This revenue source accounted for close to one third of State tax collections for the 50 states.

One state, Connecticut, increased its rate from 7 percent to 7.5 percent effective July 1, 1980. Two other states raised their rates during the latter part of the 1980-81 fiscal year. Nevada boosted its rate from 3.5 percent to 5.75 percent effective May 1, 1981, and West Virginia raised its rate from 3 percent to 5 percent effective June 1, 1981. One state, Ohio, increased its rate from 4 percent to 5 percent but only for the period January 1 through June 30, 1981.

The per capita burden of the tax for the 45 states was $209.84. Comparison of the several states indicates a range in per capita tax from a low of $87.25 in Vermont to a high of $567.06 in Hawaii. The per capita sales tax in North Carolina was $125.49 or about 40 percent below the average for all the sales tax states.

Changes in the Law Enacted by the 1981 General Assembly. During the first session of the 1981 General Assembly several amendments to the sales and use tax law were enacted. These changes were technical or to

[1]It should be noted that the CPI reflects changes in prices of important consumer items not subject to the State sales and use taxes, e.g. home mortgage interest, gasoline, and medical care services.

[2]States not levying a state sales tax were Alaska, Delaware, Montana, New Hampshire, and Oregon.

clarify the law and were not significant in terms of revenue effect. Among the amendments was a change in the use tax law to specify that a maximum tax, if any, that would apply in computing the sales tax would also apply in computing the use tax. The use tax law was also amended to clarify that the special use tax on equipment brought into North Carolina for railroad construction applies to all types of railways. Both of these changes were effective July 1, 1981.

In the same session, sales of litter materials for livestock and poultry were made exempt from the tax. In addition, the exemption provision applicable to door-to-door sales and/or deliveries of newspapers and magazines was rewritten to exempt sales of magazines sold door-to-door by nonresident vendors. Previously, the exemption applied only to sales by resident vendors. Both of these changes were effective July 1, 1981.

As part of a legislative program to provide additional revenues for the Highway Fund, a new section, G.S. 105-164.44A, was added to the law to provide for the transfer from the General Fund to the Highway Fund of sales and use tax collected on motor vehicle parts, accessories and lubricants. The estimated amount of tax on these items was $59 million. The amount to be transferred during fiscal year 1981-82 was the smaller of the $59 million or the estimated amount of new general fund revenues enacted during the 1981-82 legislative session. Since there were no new general fund taxes enacted during the session to obtain new revenues, no transfer was made. The statute also provides for transfers in subsequent years but these too are contingent on new general fund taxes enacted by the 1981-82 legislative session.

Effective October 9, 1981, nonprofit fraternal organizations were added to the list of specified types of nonprofit organizations whose annual fund-raising sales may be exempted from the sales tax when all the statutory requirements are met. The same amendment changed from five years to two years the length of time required for such organizations to have been continuously chartered or incorporated in North Carolina in order to qualify for the exemption.

A number of changes enacted by the 1981 General Assembly reduced the rate of tax from three percent to one percent on certain sales to farmers and producers. During the October, 1981, session, G.S. 105-164.4 was amended to tax at the one percent rate, with a maximum tax of $80 per article, the sales of feed storage facilities and accessories and bulk feed handling equipment used in the raising, feeding and production of livestock. These changes applied retroactively to sales made on or after July 1, 1979.

The statute was also amended in the June, 1982, session to provide that the total number of poultry cages purchased for use with the same automatic feeder, waterer or egg collector would constitute the sale of a single article subject to the $80 maximum tax. A new subsection was added to make sales of containers to farmers or producers subject to the one percent rate of tax, with a maximum tax of $80 per article, when the containers do not go with and become a part of the sale of the farmers' or producers' products. Both of these amendments were effective July 1, 1982.

The local government sales and use tax law was amended to permit the use of absentee ballots in special elections called to determine the levy or repeal of the local sales and use tax. This amendment was effective with respect to elections held on or after September 1, 1981. The law was also amended, effective July 1, 1981, to permit the use of the latest certified property valuation of a public service company whose current valuation is under appeal to determine the levies to be used in the distribution of the local sales and use tax revenue in those counties using ad valorem levies as the basis of distribution.

Mecklenburg County levies its 1% local sales and use tax under the Mecklenburg County Sales and Use Tax Act. As written, the Act provided for a maximum 1% local tax of $10 per single sale. The 1981 General Assembly amended the Act to provide for a special election to determine whether the provision for the maximum would be deleted. Voters in Mecklenburg County supported deletion of the maximum local tax and it was removed effective November 1, 1981. The amendment to the local government sales and use tax law described above regarding use of the latest certified valuation of a public service company whose current valuation is under appeal is also applicable to the Mecklenburg County law.

TABLE 44. STATE SALES AND USE TAX: NUMBER OF MERCHANTS AND GROSS COLLECTIONS BY BUSINESS GROUPS AND UNITS FOR FISCAL YEARS ENDING IN 1981 AND 1982

Business groups and units	1980-1981	1981-1982	Number of merchants*
Apparel Group	**$ 26,322,701**	**$ 29,626,793**	**4,965**
Boot and shoe stores	4,804,798	5,556,843	759
Clothing stores	18,216,683	20,601,337	3,278
Furriers	53,394	57,017	12
Haberdasheries	525,288	508,321	45
Millinery shops	68,046	70,175	17
Shoe repair shops	273,385	313,351	292
Others	2,381,107	2,519,748	562
Automotive Group	**95,525,399**	**96,961,811**	**19,372**
Motor vehicles dealers	9,353,716	9,925,301	4,056
Motor vehicles, airplanes, boats—2% only	42,246,852	40,187,877	
Service stations	9,315,556	9,571,941	5,041
Garages	5,351,566	5,572,546	5,841
Motorcycle and bicycle dealers	816,403	868,394	408
Automotive supplies, parts and accessories stores	10,120,720	10,776,776	2,148
Oil and petroleum products dealers	10,055,488	11,270,631	630
Tire dealers, recappers, and repairers	6,937,147	7,467,032	928
Others	1,327,951	1,321,313	321
Food Group	**223,519,295**	**238,786,117**	**26,162**
Bakeries	1,120,999	1,209,490	269
Candy and confectionery stores	645,470	678,657	287
Dairies and dairy bars	1,388,838	1,459,197	488
Grocery stores, meat markets, etc.	154,383,969	161,664,224	11,016
Vending machine operators, drink stands	7,082,392	7,992,848	2,260
Restaurants, cafeterias, grills, snack bars, etc.	55,041,752	60,530,986	9,333
Taverns, night clubs, etc.	3,134,560	3,589,652	1,971
Others	1,421,314	1,661,064	538
Furniture Group	**32,980,034**	**35,171,743**	**11,092**
Furniture stores	12,765,581	13,400,334	2,237
Household appliance dealers and repair services	9,618,944	10,571,155	3,194
Musical merchandise dealers	2,893,353	2,875,515	858
Industrial, office and store furniture and fixture dealers	1,934,660	2,158,777	222
Awning and venetian blind dealers	249,586	282,445	63
Antique dealers and interior decorators	2,006,509	2,138,492	2,755
Upholstery shops and floor covering dealers	2,842,032	2,971,096	1,477
Others	669,369	773,929	286
General Merchandise Group	**134,255,936**	**144,110,394**	**16,670**
Department stores	29,143,981	31,405,708	419
Drug stores, drug and medical supply houses	11,546,850	12,472,311	1,438
Dry goods stores, fabric and yarn shops	3,302,679	3,581,933	1,206
Farm implement and supply stores	3,632,456	4,112,057	1,231
General stores and trading stamp stores	39,955,772	43,591,959	1,408
Hardware stores	6,473,190	6,703,030	1,148
Jewelry stores, watch and clock repairmen	3,492,755	4,009,276	1,199
Leather, leather goods stores	271,484	270,441	157
Industrial machinery and supply dealers	5,912,721	7,525,448	1,197
Secondhand goods stores	169,202	205,428	721
Sporting goods stores, toy shops	4,034,530	4,326,441	1,422
Variety, 5 and 10 specialty stores	13,399,557	13,457,282	832
Paint, wallpaper and glass stores	3,252,467	3,390,232	544
Salvage and army surplus stores, etc.	701,281	806,409	377
Road building equipment and supply dealers	5,005,774	3,639,068	434
Gift and novelty shops	2,134,519	2,455,606	1,475
Others	1,826,716	2,157,762	1,463

TABLE 39. INCOME TAX, 1980: FOREIGN AND DOMESTIC PUBLIC SERVICE CORPORATIONS, OTHER THAN RAILROADS, BY SIZE OF NET INCOME TAXABLE IN NORTH CAROLINA

(Dollar amounts other than tax due are rounded to thousands)

Size of income taxable in North Carolina	Number of returns (1)	Number reporting deductible dividends (2)	Reported gross sales in N.C. (3)	Total net income (4)	Total net loss (5)	Out-of-state income (or loss) (6)	N.C. net economic loss deduction (7)
None	699	7	$1,498,826	$ 3,362	$294,888	$ (249,326)	$1,273
$ 1 - $ 2,000	103	1	18,090	3,020	.....	2,806	132
2,001 - 5,000	92	.....	21,405	7,360	.....	6,974	72
5,001 - 10,000	86	2	29,991	2,963	.....	2,212	118
10,001 - 25,000	148	4	77,404	31,418	.....	28,803	155
25,001 - 50,000	118	6	80,488	15,523	.....	11,143	128
50,001 - 100,000	89	6	126,367	97,835	.....	91,382	325
100,001 - 250,000	58	5	159,478	76,147	.....	66,843	208
250,001 - 1,000,000	28	1	218,251	1,010,854	.....	996,746	.....
1,000,001 or more	40	2	3,809,833	2,014,066	.....	1,680,419	.....
Total	1,461	34	$6,040,132	$3,262,549	$294,888	$2,638,003	$2,411

Size of income taxable in North Carolina	N.C. contributions (8)	N.C. net income (or loss) (9)	Tax due (10)	Income directly allocated out-of-state (or loss) (11)	Income apportionable out-of-state (or loss) (12)	Income directly allocated to N.C.* (or loss) (13)	Income apportionable to N.C.* (or loss) (14)
None	$ 254	$(43,727)	$	$106,246	$ (355,572)	$ 318	$(42,517)
$ 1 - $ 2,000	1	81	4,860	21	2,786	.....	213
2,001 - 5,000	2	312	18,738	86	6,888	5	381
5,001 - 10,000	8	625	37,524	174	2,039	38	713
10,001 - 25,000	18	2,443	146,562	508	28,295	58	2,558
25,001 - 50,000	28	4,223	253,392	418	10,726	89	4,291
50,001 - 100,000	52	6,076	364,548	1,003	90,381	203	6,249
100,001 - 250,000	71	9,026	541,572	12,036	54,806	522	8,783
250,001 - 1,000,000	70	14,038	842,262	59,131	937,615	.....	14,108
1,000,001 or more	1,850	331,797	19,907,826	6,008	1,674,411	850	332,797
Total	$2,354	$368,621	$22,117,284	$185,629	$2,452,375	$2,083	$327,575

Note: Total of North Carolina net income is not reduced by North Carolina net loss reported by nontaxable corporations.

Detail may not add to totals due to rounding.

* Prior to deduction of North Carolina net economic losses, fully deductible contributions, and contributions to certain "qualified" North Carolina donees which are directly deductible from net income allocable to North Carolina.

TABLE 40. INCOME TAX, 1980: FOREIGN AND DOMESTIC PUBLIC SERVICE CORPORATIONS, OTHER THAN RAILROADS, BY TYPE OF BUSINESS

(Dollar amounts other than tax due are rounded to thousands)

Type of business	Number of returns (1)	Number reporting deductible dividends (2)	Reported gross sales in N.C. (3)	Total net income (4)	Total net loss (5)	Out-of-state income (or loss) (6)	N.C. net economic loss deduction (7)	N.C. contributions (8)
Airlines	13	.....	$ 29,265	$ 193,012	$123,015	$ 72,626	$ 112	$ .....
Bus	28	1	55,558	34,272	1,110	28,675	24	13
Electric power	8	1	2,274,679	124,357	36,924	19,545	.....	976
Gas	5	.....	742,515	152,324	.....	128,364	.....	108
Marine transportation	4	.....	7,651	262	17,089	(17,051)	.....	1
Motor freight	1,024	14	1,095,219	411,440	110,143	270,716	1,803	182
Pipeline	5	.....	324,277	524,382	.....	517,633	.....	8
Radio and television stations	212	16	233,251	469,703	5,981	423,666	309	382
Telephone and telegraph	23	1	1,270,345	1,351,926	52	1,193,761	.....	684
Water sales and sewerage	139	1	7,372	871	575	69	162	1
Total	1,461	34	$6,040,132	$3,262,549	$294,888	$2,638,003	$2,411	$2,354

Type of business	N.C. net income (9)	N.C. net loss (10)	Tax due (11)	Income directly allocated out-of-state (or loss) (12)	Income apportionable out-of-state (or loss) (13)	Income directly allocated to N.C.* (or loss) (14)	Income apportionable to N.C.* (or loss) (15)
Airlines	$ 451	$ 3,192	$ 27,060	$ 97,317	$ (24,691)	$	$ (2,629)
Bus	4,983	532	298,956	10,712	17,962	12	4,476
Electric power	86,970	20,057	5,218,212	(2)	19,547	586	67,303
Gas	23,853	.....	1,431,162	1	128,363	.....	23,960
Marine transportation	261	38	15,666	.....	(17,051)	.....	224
Motor freight	41,883	13,287	2,512,962	12,552	258,165	1,246	29,334
Pipeline	6,741	.....	404,478	60,053	457,579	.....	6,749
Radio and television stations	45,360	5,995	2,721,588	6,318	417,348	240	39,816
Telephone and telegraph	157,481	52	9,448,866	(1,322)	1,195,083	.....	158,113
Water sales and sewerage	639	575	38,334	.....	69	.....	227
Total	$368,621	$43,727	$22,117,284	$185,629	$2,452,375	$2,083	$327,575

Note: Detail may not add to totals due to rounding.

*Prior to deduction of North Carolina net economic losses, fully deductible contributions, and contributions to certain "qualified" North Carolina donees which are directly deductible from net income allocable to North Carolina.

TABLE 41. INCOME TAX, 1980: RAILROADS, PULLMAN AND EXPRESS COMPANIES, AND RAILWAY TERMINALS, FOREIGN AND DOMESTIC, BY SIZE OF NET INCOME TAXABLE IN NORTH CAROLINA

(Dollar amounts other than tax due are rounded to thousands)

Size of income taxable in North Carolina	Number of returns (1)	Number reporting deductible dividends (2)	Reported gross sales in N.C. (3)	Total net income (4)	Total net loss (5)	Out-of-state income (or loss) (6)	N.C. net economic loss deduction (7)
None	7	.....	$ 12,948	$ 138	$90,667	$(88,883)	$138
$ 1 - $ 50,000	5	.....	530	1,194	.....	1,068	.....
50,001 - 100,000	4	1	786	1,731	.....	1,419	.....
100,001 - 250,000	5	.....	3,083	772	.....	.....	.....
250,001 - 1,000,000	6	2	19,367	23,759	.....	21,442	.....
1,000,001 or more	5	.....	1,281,696	558,405	.....	523,180	.....
Total	32	3	$1,318,410	$585,999	$90,667	$458,226	$138

Size of income taxable in North Carolina	N.C. contributions (8)	N.C. net income (or loss) (9)	Tax due (10)	Income directly allocated out-of-state (or loss) (11)	Income apportionable out-of-state (or loss) (12)	Income directly allocated to N.C.* (or loss) (13)	Income apportionable to N.C.* (or loss) (14)
None	$	$(1,784)	$	$	$(88,883)	$.....	$(1,646)
$ 1 - $ 50,000	.....	126	7,578	765	303	.....	126
50,001 - 100,000	8	303	18,192	1	1,418	....	312
100,001 - 250,000	.....	772	46,308	.....	.....	39	733
250,001 - 1,000,000	23	2,294	137,664	.....	21,442	432	1,885
1,000,001 or more	1,577	33,649	2,018,934	117,858	405,322	284	34,941
Total	$1,608	$37,145	$2,228,676	$118,624	$339,602	$755	$36,351

Note: Total of North Carolina net income is not reduced by North Carolina net loss reported by nontaxable corporations.

Detail may not add to totals due to rounding.

*Prior to deduction of North Carolina net economic losses, fully deductible contributions, and contributions to certain "qualified" North Carolina donees which are directly deductible from net income allocable to North Carolina.

TABLE 42. STATE SALES AND USE TAX GROSS COLLECTIONS BY MAJOR BUSINESS GROUPS AND INDEX NUMBERS FOR SPECIFIED FISCAL YEARS

Business groups	Collections						Index		
	1979-1980		1980-1981		1981-1982		1975-1976 = 100		
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	1979-1980	1980-1981	1981-1982
Retail:									
Apparel	$ 23,520,483	3.3	$ 26,322,701	3.4	$ 29,626,793	3.7	152.4	170.6	192.0
Automotive	95,849,832	13.3	95,525,399	12.5	96,961,811	12.0	131.8	131.3	133.3
Food	201,338,262	28.0	223,519,295	29.2	238,786,117	29.5	147.5	163.7	174.9
Furniture	31,623,306	4.4	32,980,034	4.3	35,171,743	4.3	142.4	148.5	158.4
General merchandise	126,683,083	17.6	134,255,936	17.5	144,110,394	17.8	142.0	150.5	161.6
Lumber and building materials	71,051,764	9.9	71,751,019	9.4	69,865,872	8.6	166.8	168.5	164.1
Others*	97,957,932	13.6	107,628,543	14.1	114,958,305	14.2	170.3	187.1	199.8
Total retail	$648,024,663	90.1	$691,982,928	90.4	$729,481,035	90.2	148.6	158.6	167.2
Wholesale (annual licenses)	330,334	.....	265,810	.....	276,270	.....	.....	.....	.....
Use tax	70,930,048	9.9	73,829,792	9.6	79,048,170	9.8	156.7	163.1	174.6
Total gross collections	$719,285,044	100.0	$766,078,530	100.0	$808,805,474	100.0	149.3	159.0	167.9
Less refunds:									
Carriers in interstate commerce	$ 1,086,937	.....	$ 1,918,394	.....	$ 2,250,523	.....	127.3	224.7	263.6
Non-profit hospitals, churches, etc.	14,552,651	.....	16,332,033	.....	17,936,441	.....	170.9	191.8	210.6
North Carolina counties and municipalities, United States government and other governmental entities	9,495,617	.....	9,705,163	.....	10,208,547	.....	137.9	141.0	148.3
All others	2,247,612	.....	1,024,817	.....	960,833	.....	343.6	156.7	146.9
Total refunds	$ 27,382,817	.....	$ 28,980,406	.....	$ 31,356,343	.....	161.9	171.4	185.4
Total net collections	$691,902,227	.....	$737,098,123	.....	$777,449,131	.....	148.9	158.6	167.3

Note: Collections include registration fees, penalties, interest, and sales and use taxes less merchants' discounts of 3% of tax. Detail may not add to totals due to rounding.

*Includes all collections from the state 1% tax rate.

TABLE 43. GENERAL SALES TAX COLLECTIONS*, PERSONAL INCOME AND SALES TAX COLLECTIONS AS A PERCENT OF PERSONAL INCOME FOR STATES LEVYING A GENERAL SALES TAX, BY STATE

State	Rate of state tax levied on June 30, 1981 (%)	Population July 1, 1980 (Bureau of Census) (thousands)	General sales tax collections fiscal year 1981**			Personal income 1980		Sales tax collections as a percent of total personal income	
			Amount (thousands)	Per capita		Amount (millions)	Per capita (dollars)		
				Amount	Rank			Percent	Rank
Alabama	4	3,899	$ 595,173	$152.65	39	$ 29,199	$7,488	2.038	25
Arizona	4	2,724	805,745	295.79	7	23,951	8,791	3.36	7
Arkansas	3	2,291	398,950	174.14	32	16,651	7,268	2.40	18
California	4.75	23,729	7,262,497	306.06	6	259,551	10,938	2.80	12
Colorado	3	2,896	529,881	182.97	27	29,029	10,025	1.83	34
Connecticut	7.5	3,115	916,668	294.28	8	36,510	11,720	2.51	16
Florida	4	9,858	2,542,895	257.95	10	88,675	8,996	2.87	11
Georgia	3	5,478	1,009,237	184.23	26	44,217	8,073	2.28	20
Hawaii	4	968	548,914	567.06	1	9,775	10,101	5.62	1
Idaho	3	947	144,993	153.11	38	7,626	8,056	1.901	30
Illinois	4	11,447	2,333,028	203.81	18	120,434	10,521	1.937	28
Indiana	4	5,503	1,361,250	247.37	12	49,177	8,936	2.77	13
Iowa	3	2,920	514,727	176.28	30	27,328	9,358	1.88	32
Kansas	3	2,369	449,213	189.62	24	23,648	9,983	1.900	31
Kentucky	5	3,670	630,472	171.79	33	27,939	7,613	2.257	22
Louisiana	3	4,215	858,604	203.70	19	35,645	8,458	2.41	17
Maine	5	1,128	235,678	208.93	17	8,940	7,925	2.64	15
Maryland	5	4,227	753,674	178.30	29	44,210	10,460	1.70	37
Massachusetts	5	5,751	859,716	149.49	41	58,232	10,125	1.48	42
Michigan	4	9,280	1,792,675	193.18	22	92,339	9,950	1.941	27
Minnesota	4	4,087	686,668	168.01	36	39,744	9,724	1.73	36
Mississippi	5	2,527	723,568	286.33	9	16,626	6,580	4.35	3
Missouri	3.125	4,929	787,185	159.70	37	44,273	8,982	1.78	35
Nebraska	3	1,574	281,212	178.66	28	14,738	9,365	1.91	29
Nevada	5.75	801	203,109	253.57	11	8,597	10,727	2.36	19

New Jersey	5	7,389	1,263,650	171.02	34	80,724	10,924	1.57	41
New Mexico	3.75	1,303	515,692	395.77	4	10,219	7,841	5.05	2
New York	4	17,606	2,965,313	168.43	35	180,646	10,260	1.64	38
North Carolina	3	5,888	738,879	125.49	43	46,043	7,819	1.605	39
North Dakota	3	654	129,509	198.03	20	5,723	8,747	2.263	21
Ohio	5	10,823	1,636,100	151.17	40	102,410	9,462	1.600	40
Oklahoma	2	3,033	382,649	126.16	42	27,645	9,116	1.38	43
Pennsylvania	6	11,895	2,086,165	175.38	31	112,220	9,434	1.86	33
Rhode Island	6	950	177,542	186.89	25	8,975	9,444	1.98	26
South Carolina	4	3,128	616,081	196.96	21	22,726	7,266	2.71	14
South Dakota	5	693	158,022	228.03	14	5,408	7,806	2.92	10
Tennessee	4.5	4,602	1,044,155	226.89	15	35,525	7,720	2.94	9
Texas	4	14,263	2,994,496	209.95	16	136,146	9,545	2.20	23
Utah	4	1,465	349,502	238.57	13	11,203	7,649	3.12	8
Vermont	3	513	44,761	87.25	45	4,013	7,827	1.12	45
Virginia	3	5,359	645,203	120.40	44	50,333	9,392	1.28	44
Washington	4.5	4,140	1,716,251	414.55	3	42,677	10,309	4.02	5
West Virginia	5	1,954	623,793	319.24	5	15,243	7,800	4.09	4
Wisconsin	4	4,717	901,496	191.12	23	44,095	9,348	2.044	24
Wyoming	2	473	197,135	416.78	2	5,152	10,898	3.83	6
Total 45 states		221,181	$46,412,126	$209.84[a]		$2,104,181	$9,513[a]	2.21[a]	

Source: U. S. Department of Commerce, Bureau of the Census, "State Government Tax Collections in 1981", GF81, No. 1, pp. 8, 11, 12.

*Includes general sales tax, use tax, gross income, and gross receipts taxes, but excludes excise taxes levied on specific commodities and services. Collection data are for fiscal year ending in 1981. Income data are for calendar year ending December 31, 1980.

**Data for some states include state-collected local sales tax. North Carolina sales tax data include $1,780,633 retained by state to pay for the costs of collecting and distributing local sales taxes.

[a]Weighted average.

TABLE 44. — Continued

Business groups and units	1980-1981	1981-1982	Number of merchants*
Lumber and Building Material Group	**$ 71,751,019**	**$ 69,865,872**	**6,830**
Sheet metal shops, steel fabricators	5,607,890	5,046,309	566
Building hardware and machine stores	759,794	804,598	78
Building material dealers	42,084,778	39,591,858	2,354
Cabinet shops	1,143,682	1,187,250	728
Electrical, plumbing, heating supply dealers	19,817,984	21,002,845	2,473
Monument and tombstone dealers	395,494	446,679	272
Storm windows and doors dealers	353,289	353,016	109
Others	1,588,108	1,433,316	251
Unclassified Group	**107,628,543**	**114,958,305**	**33,455**
Beauty and barber shops and supply dealers	1,221,829	1,216,479	2,026
Book stores and school supply stores	4,545,853	5,120,464	1,682
Newsstands	903,570	811,623	320
Coal, wood, fuel oil and bottled gas dealers	9,232,340	9,177,315	948
Feed stores, millers, hatcheries	858,548	834,251	421
Florists and nurseries	2,913,975	3,173,544	2,503
Airplane dealers	1,025,123	1,092,485	172
Hotels, motels, etc., including room rentals	11,547,614	13,262,830	1,935
Office machine and supply dealers	12,028,384	14,383,052	941
Funeral directors	2,451,413	2,620,370	570
Photographers, artists, photo finishers	2,611,691	2,994,125	1,863
Printers, publishers, blueprinters, engravers, etc.	5,773,108	6,662,249	1,866
Laundries, dry cleaners, etc.	5,263,843	5,701,758	1,643
Hospitals, physicians, veterinarians, etc.	2,946,893	3,416,655	617
Boat and marine supply dealers	903,893	948,107	711
Pet and hobby shops	1,636,900	1,854,667	3,379
Chemical, janitorial supplies and paper products dealers	4,222,436	4,787,711	717
Machine shops	1,425,858	1,519,401	1,473
Others (1% only)**	11,401,809	11,625,857	5,354
Others (3% only)	24,713,462	23,755,365	4,317
Total Retail Group	**$691,982,928**	**$729,481,035**	**118,546**
Wholesale Group (annual licenses)	**$ 265,810**	**$ 276,270**	.....
Use Tax — 1%	**$ 12,780,146**	**$ 12,748,906**	.....
Use Tax — 2%	**$ 3,208,224**	**$ 3,255,725**	.....
Use Tax — 3%	**$ 57,841,423**	**$ 63,043,539**	.....
Grand Total — All Groups	**$766,078,530**	**$808,805,474**	.....

*Estimate based on average number of returns filed monthly in last fiscal year.

**Farm, mill and laundry machinery, telephone, broadcasting and freezer locker equipment, fuel sold to farmers, manufacturers and laundries, and all other sales subject to the state 1% tax rate.

TABLE 45. STATE SALES AND USE TAX: GROSS COLLECTIONS BY COUNTIES FOR FISCAL YEARS ENDING IN 1981 AND 1982

County	1980-1981	1981-1982	Percent change from 1980-1981 to 1981-1982
Alamance	$ 12,301,067	$ 12,630,358	2.68
Alexander	1,283,721	1,306,804	1.80
Alleghany	669,069	684,891	2.36
Anson	1,522,928	1,578,443	3.65
Ashe	1,624,372	1,661,522	2.29
Avery	1,204,876	1,230,545	2.13
Beaufort	5,700,418	5,798,924	1.73
Bertie	978,228	1,055,941	7.94
Bladen	1,560,252	1,606,107	2.94
Brunswick	3,439,842	3,492,104	1.52
Buncombe	22,853,073	24,569,477	7.51
Burke	5,520,688	5,748,194	4.12
Cabarrus	8,889,069	9,611,054	8.12
Caldwell	5,242,415	5,467,120	4.29
Camden	195,243	189,972	−2.70
Carteret	4,970,013	5,494,969	10.56
Caswell	528,470	569,485	7.76
Catawba	16,200,107	17,489,982	7.96
Chatham	2,201,563	2,230,598	1.32
Cherokee	1,845,880	1,881,518	1.93
Chowan	1,138,099	1,288,941	13.25
Clay	393,034	406,733	3.49
Cleveland	7,854,553	8,204,829	4.46
Columbus	5,011,807	5,280,501	5.36
Craven	7,246,922	7,968,851	9.96
Cumberland	23,616,825	25,226,310	6.81
Currituck	612,046	697,674	13.99
Dare	3,076,068	3,415,355	11.03
Davidson	9,184,788	9,748,197	6.13
Davie	1,403,274	1,476,594	5.22
Duplin	3,101,944	2,950,054	−4.90
Durham	21,065,626	22,362,061	6.15
Edgecombe	4,381,171	4,739,848	8.19
Forsyth	41,015,011	44,373,286	8.19
Franklin	1,713,947	1,816,366	5.98
Gaston	15,925,224	16,445,974	3.27
Gates	295,126	340,586	15.40
Graham	529,523	556,963	5.18
Granville	1,982,711	2,211,182	11.52
Greene	521,831	603,688	15.69
Guilford	56,785,768	59,772,064	5.26
Halifax	5,821,452	6,059,238	4.08
Harnett	4,477,848	4,731,925	5.67
Haywood	5,169,611	5,226,671	1.10
Henderson	6,417,855	7,411,432	15.48
Hertford	2,520,036	2,655,356	5.37
Hoke	863,068	883,980	2.42
Hyde	374,984	371,367	−0.96
Iredell	8,773,845	9,250,923	5.44
Jackson	1,925,859	2,103,309	9.21
Johnston	5,933,782	6,202,496	4.53
Jones	368,744	404,324	9.65
Lee	4,988,476	5,322,730	6.70
Lenoir	7,465,561	7,693,353	3.05
Lincoln	3,172,675	3,202,640	0.94

TABLE 45. — Continued

County	1980-1981	1981-1982	Percent change from 1980-1981 to 1981-1982
Macon	$ 2,631,831	$ 2,871,169	9.09
Madison	709,206	732,257	3.25
Martin	3,375,995	3,315,701	−1.79
McDowell	2,722,247	2,703,946	−0.67
Mecklenburg	90,558,261	96,703,905	6.79
Mitchell	1,367,995	1,387,417	1.42
Montgomery	1,536,783	1,490,661	−3.00
Moore	5,256,470	5,559,071	5.76
Nash	10,007,543	10,243,388	2.36
New Hanover	17,931,384	19,553,188	9.04
Northampton	885,653	847,635	−4.29
Onslow	7,847,929	8,724,541	11.17
Orange	7,924,887	8,264,451	4.28
Pamlico	474,473	492,207	3.74
Pasquotank	4,037,459	4,200,832	4.05
Pender	1,028,352	1,112,773	8.21
Perquimans	533,329	501,896	−5.89
Person	2,400,387	2,387,988	−0.52
Pitt	10,965,830	11,508,632	4.95
Polk	741,222	700,019	−5.56
Randolph	6,370,744	6,741,840	5.83
Richmond	3,975,887	4,067,702	2.31
Robeson	8,069,367	8,547,503	5.93
Rockingham	7,715,856	7,712,951	−0.04
Rowan	9,943,626	9,955,082	0.12
Rutherford	4,929,016	5,216,162	5.83
Sampson	4,065,968	4,112,131	1.14
Scotland	3,350,494	4,124,542	23.10
Stanly	4,477,178	4,621,832	3.23
Stokes	1,341,171	1,431,923	6.77
Surry	6,441,962	6,649,852	3.23
Swain	817,319	860,747	5.31
Transylvania	1,975,044	1,991,654	0.84
Tyrrell	254,479	251,954	−0.99
Union	6,349,201	6,572,05	3.51
Vance	3,909,698	4,373,875	11.87
Wake	57,995,384	61,400,463	5.87
Warren	766,130	792,198	3.40
Washington	1,086,832	1,091,506	0.43
Watauga	4,125,399	4,553,314	10.37
Wayne	9,712,961	9,945,365	2.39
Wilkes	4,993,516	5,033,270	0.80
Wilson	8,020,397	8,517,931	6.20
Yadkin	1,816,109	1,825,440	0.51
Yancey	831,306	889,404	6.99
Unallocated	62,737,638	65,263,567	4.03
Branch Agency	3,208,224	3,255,725	1.48
Total	$766,078,530	$808,805,474	5.58

Note: Collections include registration fees, penalties, interest, and sales and use tax discounts of 3% of tax. Detail may not add to totals due to rounding.

TABLE 46. TOTAL GROSS RETAIL SALES REPORTED BY BUSINESS GROUPS AND UNITS FOR FISCAL YEARS ENDING IN 1981 AND 1982

(Includes both taxable and non-taxable sales)

(Data rounded to thousands of dollars)

Business groups and units	1980-1981	1981-1982
Apparel Group	**$ 969,068**	**$ 1,104,649**
Boot and shoe stores	167,674	194,337
Clothing stores	636,910	737,295
Furriers	2,117	2,281
Haberdasheries	18,105	17,528
Millinery shops	2,418	2,538
Shoe repair shops	12,597	14,437
Others	129,246	136,233
Automotive Group	**9,391,771**	**9,337,372**
Motor vehicles dealers	1,921,532	2,165,567
Motor vehicles, airplanes, boats—2% only	2,173,079	2,066,373
Service stations	1,594,418	1,544,568
Garages	342,617	355,646
Motorcycle and bicycle dealers	42,285	45,321
Automotive supplies, parts and accessories stores	455,671	494,810
Oil and petroleum products dealers	2,429,159	2,202,163
Tire dealers, recappers, and repairers	325,500	347,133
Others	107,511	115,790
Food Group	**8,738,138**	**9,288,480**
Bakeries	59,632	56,830
Candy and confectionery stores	24,023	25,789
Dairies and dairy bars	52,315	61,211
Grocery stores, meat markets, etc.	6,197,906	6,482,506
Vending machine operators, drink stands	263,193	292,560
Restaurants, cafeterias, grills, snack bars, etc.	1,954,907	2,151,262
Taverns, night clubs, etc.	119,234	138,894
Others	66,928	79,429
Furniture Group	**1,432,542**	**1,528,837**
Furniture stores	526,200	555,976
Household appliance dealers and repair services	387,141	425,156
Musical merchandise dealers	119,674	118,710
Industrial, office, and store furniture and fixture dealers	100,024	108,589
Awning and venetian blind dealers	12,886	15,878
Antique dealers and interior decorators	84,519	92,408
Upholstery shops and floor covering dealers	143,959	149,114
Others	58,139	63,007
General Merchandise Group	**6,289,788**	**6,710,456**
Department stores	1,024,172	1,100,140
Drug stores, drug and medical supply houses	695,359	784,996
Dry goods stores, fabric and yarn shops	129,147	138,582
Farm implement and supply stores	557,598	559,933
General stores and trading stamp stores	1,493,998	1,628,536
Hardware stores	286,398	290,332
Jewelry stores, watch and clock repairmen	133,784	151,532
Leather, leather goods stores	12,783	12,899
Industrial machinery and supply dealers	698,775	792,261
Secondhand goods stores	6,152	7,300
Sporting goods stores, toy shops	154,597	169,466
Variety, 5 and 10 specialty stores	463,450	465,009
Paint, wallpaper, and glass stores	132,321	142,847
Salvage and army surplus stores, etc.	28,891	33,171
Road building equipment and supply dealers	325,987	256,634
Gift and novelty shops	81,541	99,437
Others	64,835	77,380

TABLE 46. — Continued

Business groups and units	1980-1981	1981-1982
Lumber and Building Material Group	**$ 3,194,422**	**$ 3,158,518**
Sheet metal shops, steel fabricators	318,074	323,351
Building hardware and machine stores	47,630	54,451
Building material dealers	1,717,953	1,585,494
Cabinet shops	47,286	49,900
Electrical, plumbing, heating supply dealers	909,796	993,995
Monument and tombstone dealers	17,154	20,300
Storm windows and doors dealers	18,350	20,256
Others	118,179	110,770
Unclassified Group	**6,871,684**	**7,294,844**
Beauty and barber shops and supply dealers	58,450	61,470
Book stores and school supply stores	193,888	208,545
Newsstands	32,064	29,707
Coal, wood, fuel oil and bottled gas dealers	793,794	840,775
Feed stores, millers, hatcheries	232,878	241,923
Florists and nurseries	120,183	129,242
Airplane dealers	85,693	94,424
Hotels, motels, etc., including room rentals	404,213	464,452
Office machine and supply dealers	519,377	631,221
Funeral directors	96,321	101,420
Photographers, artists, photo finishers	128,289	142,379
Printers, publishers, blueprinters, engravers, etc.	364,778	427,810
Laundries, dry cleaners, etc.	194,818	211,287
Hospitals, physicians, veterinarians, etc.	156,245	179,532
Boat and marine supply dealers	73,794	82,720
Pet and hobby shops	71,312	83,370
Chemical, janitorial supplies, and paper products dealers	474,745	540,531
Machine shops	129,424	140,929
Others (1% only)*	1,172,435	1,196,317
Others (3% only)	1,568,983	1,486,790
Total Retail Sales Group	**$36,887,412**	**$38,423,157**

Note: Detail may not add to totals due to rounding.

*Farm, mill and laundry machinery, telephone, broadcasting and freezer locker equipment, fuel sold to farmers, manufacturers and laundries, and all other sales subject to the state 1% tax rate.

TABLE 47. GROSS RETAIL SALES REPORTED BY COUNTY FOR FISCAL YEARS 1980-1981 AND 1981-1982
(Rounded to thousands of dollars)

County	1980-1981	1981-1982		
	Gross retail sales	Retail taxable sales	Retail non-taxable sales	Gross retail sales
Alamance	$ 577,899	$ 439,835	$ 158,829	$ 598,664
Alexander	58,005	45,900	15,454	61,354
Alleghany	30,082	22,938	7,941	30,879
Anson	80,630	55,871	31,372	87,244
Ashe	75,891	58,514	19,746	77,760
Avery	51,356	41,446	11,955	53,401
Beaufort	254,858	168,141	89,897	258,037
Bertie	54,336	40,200	17,618	57,818
Bladen	90,005	58,310	33,044	91,354
Brunswick	132,348	101,212	37,397	138,609
Buncombe	1,051,857	841,594	266,993	1,108,587
Burke	272,583	194,341	85,735	280,076
Cabarrus	379,491	317,541	94,561	412,102
Caldwell	260,356	195,422	84,332	279,754
Camden	10,521	6,776	3,955	10,732
Carteret	215,050	190,543	58,864	249,406
Caswell	29,811	19,744	11,727	31,471
Catawba	797,533	610,387	249,126	859,512
Chatham	123,666	79,247	37,962	117,208
Cherokee	84,102	63,109	22,440	85,550
Chowan	60,853	47,023	18,079	65,103
Clay	22,754	14,071	9,882	23,953
Cleveland	390,754	287,395	123,139	410,534
Columbus	241,729	187,568	64,757	252,325
Craven	368,843	275,991	119,049	395,039
Cumberland	1,048,638	878,722	247,078	1,125,800
Currituck	46,432	23,967	26,946	50,914
Dare	124,240	115,651	21,363	137,013
Davidson	459,939	341,777	146,876	488,654
Davie	80,201	54,049	31,922	85,971
Duplin	177,232	107,553	55,519	163,072
Durham	792,467	673,258	197,832	871,091
Edgecombe	234,824	160,251	90,708	250,959
Forsyth	1,838,031	1,396,115	503,347	1,899,462
Franklin	99,810	65,472	37,983	103,455
Gaston	794,071	580,744	235,705	816,449
Gates	19,788	13,132	11,328	24,460
Graham	22,531	18,701	6,488	25,188
Granville	102,771	76,525	35,934	112,460
Greene	34,827	22,075	16,605	38,680
Guilford	2,914,313	2,056,020	960,367	3,016,387
Halifax	270,236	199,067	80,578	279,645
Harnett	227,889	165,143	83,557	248,700
Haywood	221,029	172,744	57,108	229,852
Henderson	336,364	258,627	125,334	383,961
Hertford	123,021	92,785	41,022	133,807
Hoke	43,936	29,323	13,097	42,420
Hyde	20,053	13,478	6,442	19,920
Iredell	457,055	326,185	153,208	479,392
Jackson	85,656	71,296	23,472	94,768
Johnston	365,628	223,858	167,378	391,236
Jones	25,528	15,571	11,542	27,113

TABLE 47. — Continued

County	1980-1981	1981-1982		
	Gross retail sales	Retail taxable sales	Retail non-taxable sales	Gross retail sales
Lee	$ 239,673	$ 189,528	$ 66,211	$ 255,739
Lenoir	349,870	258,416	110,136	368,552
Lincoln	148,686	110,829	40,318	151,147
Macon	111,266	95,281	23,539	118,821
Madison	33,434	25,008	9,479	34,486
Martin	109,607	80,630	33,411	114,041
McDowell	131,683	93,015	41,220	134,235
Mecklenburg	5,225,419	3,260,433	2,194,041	5,454,474
Mitchell	73,592	50,167	24,433	74,600
Montgomery	83,332	53,091	29,609	82,700
Moore	240,489	190,540	58,554	249,094
Nash	507,428	357,397	160,062	517,459
New Hanover	828,717	685,008	262,622	947,630
Northampton	68,388	31,362	32,496	63,857
Onslow	364,910	305,823	101,134	406,957
Orange	317,239	264,511	62,776	327,287
Pamlico	23,262	17,570	6,155	23,726
Pasquotank	176,859	146,835	38,336	185,172
Pender	60,127	39,761	21,780	61,540
Perquimans	31,937	19,648	10,606	30,254
Person	116,039	86,286	31,503	117,789
Pitt	516,284	401,855	140,190	542,045
Polk	37,582	23,814	13,276	37,090
Randolph	321,284	236,181	117,795	353,976
Richmond	184,447	141,940	45,697	187,637
Robeson	389,668	300,917	114,591	415,508
Rockingham	326,097	255,923	71,992	327,915
Rowan	442,993	343,864	107,038	450,903
Rutherford	231,472	177,619	59,094	236,713
Sampson	215,442	151,795	62,796	214,592
Scotland	156,210	130,618	48,989	179,607
Stanly	226,029	159,481	73,180	232,661
Stokes	72,509	50,810	25,600	76,411
Surry	322,419	235,719	110,169	345,888
Swain	44,939	29,515	18,235	47,750
Transylvania	79,877	64,184	17,891	82,076
Tyrrell	15,652	9,607	5,961	15,568
Union	343,153	229,407	135,497	364,904
Vance	190,036	151,561	53,969	205,530
Wake	2,404,956	1,998,407	559,655	2,558,062
Warren	44,281	28,124	18,703	46,826
Washington	66,259	39,402	24,400	63,803
Watauga	172,396	155,606	42,011	197,617
Wayne	470,316	354,999	127,162	482,161
Wilkes	229,272	175,458	56,606	232,064
Wilson	386,879	292,509	100,648	393,157
Yadkin	102,611	66,981	37,125	104,106
Yancev	36,743	31,329	8,582	39,912
Foreign	2,934,428	1,291,525	1,400,289	2,691,814
Total	$36,887,412	$26,405,501	$12,017,656	$38,423,157

Note: Detail may not add to totals due to rounding.

TABLE 48. ONE PERCENT LOCAL GOVERNMENT SALES AND USE TAX COLLECTIONS AND DISTRIBUTABLE SHARES, FISCAL YEARS 1980-1981 AND 1981-1982

County	1980-1981		1981-1982	
	Net collections from county (1)	Distributable shares* (2)	Net collections from county (3)	Distributable shares* (4)
Alamance	$ 3,768,032	$ 3,736,591	$ 4,140,980	$ 4,103,692
Alexander	469,773	465,860	475,921	471,631
Alleghany	240,727	238,720	248,703	246,467
Anson	543,055	538,521	592,202	586,868
Ashe	527,101	522,712	567,287	562,178
Avery	432,739	429,142	464,350	460,172
Beaufort	1,601,812	1,588,444	1,706,729	1,691,366
Bertie	341,623	338,775	382,903	379,454
Bladen	602,387	597,363	639,774	634,017
Brunswick	1,315,902	1,304,928	1,418,894	1,406,114
Buncombe	7,339,260	7,278,052	7,941,222	7,869,700
Cabarrus	3,087,564	3,061,791	3,215,287	3,186,322
Caldwell	1,822,743	1,807,525	1,931,851	1,914,450
Camden	84,922	84,211	87,932	87,141
Carteret	1,847,605	1,832,190	2,010,463	1,992,352
Caswell	194,778	193,155	196,805	195,034
Catawba	4,898,185	4,857,323	5,378,726	5,330,264
Chatham	750,112	743,861	777,153	770,155
Cherokee	618,785	613,624	666,741	660,737
Chowan	366,887	363,833	435,198	431,274
Clay	128,342	127,271	137,191	135,956
Cleveland	2,572,006	2,550,537	2,710,997	2,686,579
Columbus	1,518,140	1,505,495	1,590,673	1,576,351
Craven	2,395,725	2,375,740	2,634,095	2,610,367
Cumberland	7,459,856	7,397,653	8,065,883	7,993,194
Currituck	224,668	222,790	247,717	245,484
Dare	1,122,797	1,113,442	1,259,190	1,247,868
Davidson	3,029,631	3,004,352	3,161,278	3,132,805
Davie	499,644	495,483	503,002	498,469
Duplin	983,697	975,494	1,013,272	1,004,151
Durham	6,663,186	6,607,555	7,223,306	7,158,195
Edgecombe	1,608,336	1,594,912	1,687,117	1,671,904
Forsyth	11,791,024	11,692,628	12,521,492	12,408,617
Franklin	605,401	600,359	623,005	617,394
Gaston	5,384,655	5,339,724	5,598,955	5,548,521
Gates	103,338	102,476	121,247	120,155
Graham	202,615	200,929	203,451	201,623
Granville	778,631	772,125	917,446	909,180
Greene	207,098	205,365	242,292	240,120
Guilford	15,764,459	15,632,895	16,942,711	16,790,009
Halifax	1,860,181	1,844,660	1,967,606	1,949,879
Harnett	1,515,770	1,503,136	1,595,397	1,581,034
Haywood	1,606,535	1,593,144	1,670,649	1,655,609
Henderson	2,220,227	2,201,719	2,560,709	2,537,651
Hertford	884,711	877,311	921,720	913,413
Hoke	329,755	327,005	338,927	335,875
Hyde	132,066	130,966	137,235	136,001
Iredell	2,795,369	2,772,041	2,978,330	2,951,489
Jackson	723,061	717,034	792,317	785,189
Johnston	2,049,580	2,032,496	2,070,383	2,051,730
Jones	102,311	101,458	102,141	101,220
Lee	1,615,763	1,602,277	1,681,458	1,666,317
Lenoir	2,244,235	2,225,529	2,321,894	2,300,984
Lincoln	1,071,816	1,062,880	1,112,121	1,102,098
Macon	915,684	908,062	1,016,847	1,007,697

TABLE 48. — Continued

County	1980-1981		1981-1982	
	Net collections from county (1)	Distributable shares* (2)	Net collections from county (3)	Distributable shares* (4)
Madison	$ 261,554	$ 259,372	$ 275,899	$ 273,414
Martin	840,371	833,376	862,576	854,813
McDowell	1,022,098	1,013,586	1,071,876	1,062,230
Mecklenburg	21,225,307	21,048,209	24,381,020	24,161,095
Mitchell	424,737	421,196	448,458	444,417
Montgomery	497,614	493,454	538,579	533,731
Moore	1,869,487	1,853,854	2,005,180	1,987,090
Nash	2,869,212	2,845,294	3,126,981	3,098,819
New Hanover	5,651,632	5,604,486	6,027,560	5,973,300
Northampton	315,942	313,306	343,409	340,319
Onslow	2,772,546	2,749,396	2,964,689	2,937,988
Orange	3,005,842	2,980,782	3,200,495	3,171,663
Pamlico	176,957	175,482	182,261	180,621
Pasquotank	1,390,960	1,379,358	1,378,116	1,365,696
Pender	389,720	386,466	430,545	426,670
Perquimans	153,911	152,628	145,707	144,397
Person	922,989	915,304	959,680	951,039
Pitt	3,389,975	3,361,704	3,548,698	3,516,723
Polk	319,746	317,084	281,548	279,013
Randolph	2,218,138	2,199,640	2,285,131	2,264,539
Richmond	1,698,432	1,684,263	1,648,789	1,633,948
Robeson	2,833,707	2,810,021	3,140,305	3,112,034
Rockingham	2,629,854	2,607,932	2,575,396	2,552,193
Rowan	3,063,704	3,038,169	3,144,796	3,116,457
Rutherford	1,657,843	1,644,018	1,717,452	1,701,988
Sampson	1,233,925	1,223,642	1,245,125	1,233,916
Scotland	1,062,584	1,053,719	1,178,411	1,167,803
Stanly	1,442,342	1,430,307	1,491,927	1,478,487
Stokes	537,860	533,376	528,853	524,088
Surry	2,101,832	2,084,309	2,216,941	2,196,979
Swain	288,888	286,479	321,281	318,393
Transylvania	681,357	675,664	799,414	792,215
Tyrrell	86,422	85,700	77,257	76,562
Union	2,104,666	2,087,095	2,189,820	2,170,107
Vance	1,311,650	1,300,715	1,370,028	1,357,690
Wake	16,681,251	16,542,165	17,851,908	17,691,116
Warren	282,364	280,013	271,528	269,080
Washington	405,505	402,125	401,803	398,182
Watauga	1,419,831	1,408,026	1,554,995	1,541,021
Wayne	3,089,757	3,064,009	3,212,405	3,183,475
Wilkes	1,731,856	1,717,416	1,819,356	1,802,976
Wilson	2,471,660	2,451,052	2,706,787	2,682,406
Yadkin	650,200	644,777	690,240	684,027
Yancey	314,911	312,287	355,883	352,677
Total net collections	$213,465,451	$211,684,818	$228,920,285	$226,857,911
Less administrative costs	1,780,633	.....	-2,062,374	.....
Amount to local units	$211,684,818	$211,684,818	$226,857,911	$226,857,911

Note: Detail may not add to totals due to rounding.

*Net collections for the fiscal year less administrative costs retained by the State. These amounts do not agree with the actual receipts of the local governments in each of the two fiscal years because of the quarterly distribution pattern.

TABLE 49. LOCAL 1% SALES AND USE TAX NET COLLECTIONS FOR SPECIFIED FISCAL YEARS

(Before deduction of administrative costs)

Fiscal year	Total net collections	Number of counties levying tax*
1969-1970	$ 10,410,763	26
1970-1971	19,463,511	33
1971-1972	57,256,117	77
1972-1973	80,929,346	82
1973-1974	106,462,797	93
1974-1975	117,788,700	95
1975-1976	129,810,475	96
1976-1977	142,032,826	96
1977-1978	161,480,611	97
1978-1979	182,440,921	99
1979-1980	198,951,893	99
1980-1981	213,465,451	99
1981-1982	228,920,285	99

*Indicates number of counties levying the tax by the end of the fiscal year. Some counties may not have levied tax for entire fiscal year.

THE BEVERAGE TAXES

Total beverage tax collections rose 4.4 percent in fiscal year 1981-82 and 5.8 percent in fiscal year 1980-81. Collections in fiscal year 1981-82 were $116.4 million and were $111.5 million in fiscal year 1980-81. The State's share in 1981-82 came to $99.6 million and the share for local governments was over $16.7 million. The preceding fiscal year the State received $95.4 million, local governments, $16.1 million.

The increase in liquor tax revenue accounted for over half of the revenue gain from the alcoholic beverage taxes in fiscal year 1981-82. The gain in beer tax revenue accounted for well over one third of the increase although beer tax revenue grew only 3.4 percent compared to 5.4 percent for liquor. Wine excise tax collections had a larger percentage growth than either liquor or beer, but the dollar amount of gain was just over $350,000. The better percentage change for wine was caused by a greater increase in consumption compared to that of beer and, possibly, liquor.

In fiscal year 1980-81 the beer tax revenue was the dominant factor in beverage tax revenue growth. Beer registered a 5.8 percent gain amounting to $3.1 million compared to a 5.3 percent increase for liquor amounting to $2.5 million. Wine excise tax collections again led in percentage growth with a 10.4 percent increase although the dollar gain was only $552,000.

Spirituous Liquors Tax. Collections from the spirituous liquors tax increased by 5.4 percent in fiscal year 1981-82 and showed only slightly less growth in fiscal year 1980-81. Since the State liquor excise tax is a percentage of the retail price, the collections growth in the two years may reflect both price increases and changes in consumption. In contrast, collections of beer and wine excise taxes, which are levied according to volume, are unaffected by price increases unless consumers react by buying smaller quantities. Liquor tax collections may also reflect shifts in consumer preferences to higher priced liquors or lower priced liquors which would cause collections to rise (or fall) without changes in total consumption.

Sales for resale as liquor by the drink may have some small effect on collections. Twenty-seven local ABC systems had gross mixed beverages sales, i.e., sales for resale as liquor by the drink, in fiscal year 1981-82 amounting to $20.25 million including State tax and the local tax of $10 per 4 liters.[1] Since sales at the level of $20.25 million would develop about $2.5 million in new State liquor tax revenue under the 22½ percent levy, it is unlikely that liquor by the drink sales represent additional consumption because the total dollar increase in the liquor tax collections amounted to only $2.6 million and this growth would include the effect of price increases as well as any increase in consumption.

Data from the State Board annual report for fiscal year 1981-82 are given in Table 53. ABC store operations for that year produced a 1.3 percent increase in net profits for the local governments while net profits were up 2.8 percent in 1980-81. The profits in 1981-82 were $31.5 million and in 1980-81 were $31.1 million. All ABC store profits are retained by the local governments; the profits are not shared with the State.

The total beverage sales and the profits for all systems were affected by new systems added in the two fiscal years. Three new jurisdictions began operating stores in 1981-82 bringing the total number of local systems to 142. The Town of Rosman began operations on November 2, 1981, the Town of Elizabethtown on March 2, 1982, and the Town of White Lake on April 10, 1982. The preceding fiscal year, four municipalities began operating stores. The four were: Boiling Spring Lakes, Canton, Lake Lure, and Tabor City. The 1981 estimated populations of these seven communities totaled 13,888.

Malt Beverage Taxes. The beer excise tax collections increased at a slower rate than liquor tax revenues in 1981-82, yet remained the largest source of beverage tax revenue. Beer excise tax collections in fiscal year 1981-82 were more than double the revenues taken in eleven years earlier. The last increase in beer excise tax rates was effective July 1, 1969, so the revenue growth for several years has been due to rising consumption and not to rate increases or inflation.

Beer excise tax collections in fiscal year 1981-82 totaled $58 million or about 50 percent of the State alcoholic beverage tax collections for the year. In fiscal year 1980-81 the collections were $56.1 million, also about 50 percent of the total collections.

The excise taxes on malt beverages consist of a basic tax of $7.50 per barrel of 31 gallons and a surtax tax equal to the basic tax. An equivalent tax is imposed on other barrels of not less than 7 3/4 gallons. Smaller size containers are taxed at a rate of 26.688¢ per gallon for the basic tax and an equal amount for the surtax.

Wine Taxes. Total wine excise tax collections increased by 6 percent in 1981-82 and by 10.4 percent in 1980-81. The larger percentage growth in 1980-81 was partly due to the effect of rate increases. (See footnote to Table 50.) The 1980-81 fiscal year was the first full year for which collections reflected the higher wine tax rates that became effective in 1979. In fiscal year 1979-80 the collections for only eight of the 12 months reflected the higher tax rates.

Table 51 provides wine excise tax collections data separated between fortified and unfortified wine for the past three fiscal years. Collections from the unfortified wine excise tax increased 17 percent and 11.4 percent in fiscal years 1980-81 and 1981-82, respectively. Collections from the fortified wine excise tax increased close to one percent in 1980-81 and decreased about 3 percent in 1981-82.

It is interesting to note that the excise tax rate increases for the two types of wine were approximately the same percentagewise, but the apparent consumption of fortified wine was down significantly in 1980-81 and the apparent consumption of unfortified wine rose quite significantly. Unfortified wine consumption continued to grow in 1981-82 while fortified wine consumption continued to fall.

[1] Thirteen county systems and fourteen municipal systems reported mixed beverages sales, but in five of the counties mixed beverages had been approved by one or more cities and not by the entire county.

CHART 6. ALCOHOLIC BEVERAGE TAX REVENUES FOR SPECIFIED FISCAL YEARS

Beer and Wine License Taxes. In addition to the excise taxes, beer and wine license taxes are collected from retailers, wholesalers, breweries and wineries, bottlers, and salesmen. The license taxes vary from $12.50 for a salesman's license to $500 for a license for a resident brewery.

Collections from beer and wine licenses for the past three fiscal years are shown in Table 51. Licenses for liquor distilleries and fuel alcohol producers are administered with the beer and wine license taxes and collections from these licenses are also included in Table 51.

The manner in which the license tax collections are grouped differs from prior years and the data are not directly comparable to that published in previous reports. However, data previously published for fiscal year 1979-80 have been restated so that amounts for the same item or total are comparable for the three fiscal years shown in the table.

Local Shares of Beer and Wine Excise Taxes. Local governments permitting legal sales of beer and wine share with the State the tax revenues derived from the excise taxes imposed on those beverages. Of the two types of alcoholic beverages, beer develops the greater total tax revenues and provides by far the largest portion of the local share of the tax revenue from alcoholic beverages. The beer tax revenues have been shared under the same formula for 25 years. The local governments have been receiving 47.5 percent of collections from the basic beer excise tax, which constitutes 50 percent of the total beer excise tax. This means the local governments have received 23.75 percent of the total collections from the excise tax on beer.

From 1947 until 1979 local governments received 50 percent of the unfortified wine excise tax collections. The 1979 General Assembly amended the law to raise the local governments' share from 50 percent to 62 percent and at the same time raised the tax rate to 21¢ per liter (roughly equivalent to raising the old rate of 60¢ per gallon to 80¢ per gallon). Distributions under the revised formula and higher tax rate did not start until fiscal year 1980-81 because the change was effective October 1, 1979.[2] The effects of the rate increase, the reduction in the State's proportionate share, and the significant increase in consumption of unfortified wine combined to give the local governments about 70 percent more revenue from the wine excise tax in 1980-81 than in 1979-80. Continued increased consumption contributed additional growth in the local share of over 12 percent in the October 1981 distribution.

For many years the **fortified wine excise tax collections** were not shared with the local governments. The 1979 General Assembly changed the law to start providing the local governments revenue from this source. Effective with the collections for the 12 months starting October 1, 1979, local governments received 22 percent of the revenues. As with unfortified wine, the legislature raised the tax rate on fortified wine to maintain the level of revenues derived by the State. The rate was increased to 24¢ per liter (roughly equivalent to changing the old rate from 70¢ per gallon to 90¢ per gallon), a 30 percent rate hike compared to about a 32½ percent rate increase for unfortified wine.

The total amounts of beer, fortified and unfortified wine excise taxes distributed by the State to counties and municipalities during the past two fiscal years are given in Table 52. The collection period for which the shares are determined is the 12 months ending September 30 and not the fiscal year ending June 30. The distributions are required by law to be made within 60 days after September 30. The amount received in fiscal year 1981-82 by each county is given in Table 85 in Part IV of this report. Table 86 shows the amount received by each municipality.

Liquor by the Drink. The 1977 General Assembly in its second session amended the intoxicating liquors law to authorize cities and counties with ABC stores to vote as to whether the on-premises sale of mixed beverages should be allowed in social establishments and restaurants. The law requires the elections to be called by the board of elections of the county upon the written request of the governing body of the county or of the city where ABC stores have been established or upon petition of twenty percent of the voters registered in that county or city.

The first elections were held in fiscal year 1978-79, and as of October, 1982, eight county ABC systems and seventeen municipal ABC systems had approved sales of liquor by the drink. Sixteen cities and towns located within five additional county ABC systems had also approved mixed beverages sales.

Changes in the Law Enacted by the 1981 General Assembly. The laws governing the taxation of intoxicating liquors were extensively amended by the first session of the 1981 General Assembly to conform with the revision of the Alcoholic Beverage Control Laws. Although the amendments were numerous they were general in nature and none of the excise tax rates or license tax rates were increased. All of these amendments were effective January 1, 1982.

Included in the amendments were three which should be mentioned. One changed the title of the Article from "Schedule B-C. Intoxicating Liquors Tax" to "Schedule B-C. Alcoholic Beverages Tax." Also changed were the definitions of the alcoholic content of fortified wine and unfortified wine.

Fortified wine was previously defined in terms of alcoholic content as having over 14 percent and not more than 21 percent of absolute alcohol, reckoned by volume. The 1981 amendment changed this to not more than 24 percent alcohol by volume. The alcoholic content of unfortified wine was previously specified to be not less than 5 percent nor more than 14 percent by volume; this was changed to not less than 6 percent nor more than 17 percent by volume.

During the same session the law was amended to give the Secretary of Revenue the authority to eliminate the phrase "for military use only" on labels, crowns, can ends, or kegs of malt beverages intended for sale, and sold, to military reservations in North Carolina.

[2]The distributions to the local governments are based on collections for the twelve months beginning October 1 each year.

TABLE 50. NET COLLECTIONS FROM STATE BEVERAGE TAXES (LICENSE AND EXCISE) BY TYPE OF BEVERAGE FOR FISCAL YEARS SINCE 1969-1970

Fiscal year	Liquor	Beer		Wine		Total collections	Less local share*	Amount retained by state
		Licenses	Excise*	Licenses	Excise*			
1969-1970	$27,458,670[a]	$ 88,984	$25,297,946[b]	$ 49,319	$2,131,333	$ 55,026,252	$ 6,485,784	$48,540,468
1970-1971	32,132,774[c]	92,258	28,813,489	57,189	2,546,558	63,642,268	7,259,281	56,382,987
1971-1972	33,320,918	100,642	32,151,872	75,511	3,247,090	68,896,233	8,312,821	60,583,412
1972-1973	34,137,266	107,096	35,170,081	85,040	3,595,752	73,095,235	9,137,373	63,957,862
1973-1974	34,875,698	108,532	39,265,188	92,307	3,488,195	77,829,920	10,078,778	67,751,142
1974-1975	35,955,979	113,909	40,596,216	94,375	3,787,544	80,548,023	10,505,997	70,042,026
1975-1976	36,390,372[d]	123,976	43,957,310	105,991	4,159,809	84,737,458	11,414,211	73,323,247
1976-1977	37,113,305	128,532	45,396,082	112,863	4,253,164	87,003,946	11,787,697	75,216,249
1977-1978	38,968,074	145,866	49,022,784	126,913	4,271,898	92,535,535	12,726,450	79,809,085
1978-1979	42,264,793	149,562	51,610,313	137,698	4,403,699	98,566,065	13,450,554	85,115,511
1979-1980	46,422,856	292,148[e]	53,025,440	230,687[f]	5,304,719[g]	105,275,850	14,814,826[h]	90,461,024
1980-1981	48,883,626	355,107	56,100,913	265,310	5,856,532	111,463,078[i]	16,073,318	95,389,760
1981-1982	51,509,724	346,269	58,010,242	312,530	6,207,672	116,388,513[j]	16,747,828	99,640,685

*Local units share in the excise taxes on beer and wine. See Table 52 for the allocation.

[a] Liquor surtax of 5 cents per 5 ounces imposed July 1, 1969.

[b] Beer excise tax rate increased from 3-1/2 cents to 5 cents per 12 ounce container effective July 1, 1969. Equivalent increases on other size containers.

[c] Surtax increased to 5 cents per 3-1/3 ounces effective July 1, 1970.

[d] Effective August 1, 1975 the combination rate of 12-1/2% of retail price and 5 cents per 3-1/3 ounces was replaced by a single rate of 22-1/2% of retail price.

[e] Beer retail license raised from $5 (first location) to $20 per location effective May 1, 1980. Schedule of graduated licenses for additional locations replaced by single $20 rate which applies to each location.

[f] Wine retail license (off-premises consumption) increased from $5 to $20 effective May 1, 1980.

[g] Wine excise tax rates increased effective October 1, 1979 as follows: unfortified wine — 60¢ per gallon to 21¢ per liter (32-1/2% increase); fortified wine — 70¢ per gallon to 24¢ per liter (30% increase).

[h] Local shares of wine excise taxes increased effective October 1, 1979 as follows: unfortified wine — from 50% to 62% of total collections; fortified wine — from no share to 22% of total collections.

[i] Includes collections of $1,590 from fuel alcohol licenses not included in detail.

[j] Includes collections of $2,076 from fuel alcohol licenses and liquor distillery licenses not included in detail.

TABLE 51. NET COLLECTIONS FROM STATE BEER AND WINE LICENSES AND FROM WINE EXCISE TAX BY SOURCES FOR SPECIFIED FISCAL YEARS

Beverage and type of license	1979-1980	1980-1981	1981-1982
Beer Licenses:			
Retail dealer	$ 254,108[a]	$ 319,457	$ 335,085
Wholesale distributor	12,021	10,113	10,184
Brewery	500	1,000	1,000
Total beer licenses	$ 266,629	$ 330,570	$ 346,269
Wine Licenses:			
Retail — on-premises consumption	$ 57,149	$ 60,105	$ 67,500
Retail — off-premises consumption	120,883[b]	147,940	158,125
*Nonresident vendor	30,725	29,730	30,680
Unfortified winery	500	400	725
Fortified winery	.....	100	200
Wholesale distributor	2,180	922	1,102
Combination wholesaler — wine and beer	10,925	15,210	13,888
*Dealer on train	100	100	100
*Salesman	29,124	31,410	35,500
*Importer	4,620	3,930	4,710
*Bottler	.....	.....	.....
Total wine licenses	$ 256,206	$ 289,847	$ 312,530
Other Licenses:			
Liquor distillery	$ .....[c]	$	$ 100
Fuel alcohol	.....	1,590[d]	1,976
Total other licenses	$	$ 1,590	$ 2,076
Wine Excise Tax:			
**Fortified wine	$2,180,161[e]	$2,200,230	$2,132,938
***Unfortified wine	3,124,558[e]	3,656,302	4,074,734
Total wine excise tax	$5,304,719	$5,856,532	$6,207,672

Note: Beginning in 1981-1982, beer and wine license tax collections are reported as a single amount for each of the types of licenses identified by an asterisk (*); previously, beer license taxes and wine license taxes were reported separately. Data previously published for 1979-1980 and data for 1980-1981 are shown grouped according to the 1981-1982 classifications; therefore, for those years, the amounts for beer licenses and wine licenses, respectively, do not agree with the amounts shown in Table 50.

*License applicable for wine and/or beer.

**Amounts shown include local shares as follows:
1979-1980, $375,816
1980-1981, $485,033
1981-1982, $467,480

***Amounts shown include local shares as follows:
1979-1980, $1,862,156
1980-1981, $2,262,875
1981-1982, $2,520,845

[a]Beer retail license raised from $5 (first location) to $20 per location effective May 1, 1980. Schedule of graduated licenses for additional locations replaced by single $20 rate which applies to each location.

[b]Wine retail license (off-premises consumption) increased from $5 to $20 effective May 1, 1980.

[c]Effective January 1, 1980.

[d]Effective October 1, 1980.

[e]Wine excise tax rates increased effective October 1, 1979 as follows:
unfortified wine — 60¢ per gallon to 21¢ per liter (32-1/2% increase)
fortified wine — 70¢ per gallon to 24¢ per liter (30% increase)

TABLE 52. AMOUNT OF BEER AND WINE EXCISE TAXES ALLOCATED TO COUNTIES AND MUNICIPALITIES

Year and distribution	Beer excise taxes	Unfortified wine excise taxes[1]	Fortified wine excise taxes[2]	Total
For the period from October 1, 1979 to September 30, 1980*				
Amount distributed to localities	$12,827,604	$2,071,022	$491,915	$15,390,541
Amount retained by state	16,567	5,023	832	22,422
Amount held in suspense	8,632	1,449	343	10,424
Total	$12,852,803	$2,077,495	$493,090	$15,423,387
Amount distributed to counties	$ 4,936,333	$ 835,978	$161,535	$ 5,933,846
Amount distributed to towns and cities	7,891,271	1,235,045	330,380	9,456,696
Total	$12,827,604	$2,071,022	$491,915	$15,390,541
For the period from October 1, 1980 to September 30, 1981*				
Amount distributed to localities	$13,371,124	$2,328,232	$480,960	$16,180,315
Amount retained by state	18,440	5,124	736	24,301
Amount held in suspense	7,845	1,510	316	9,671
Total	$13,397,409	$2,334,866	$482,012	$16,214,287
Amount distributed to counties	$ 6,118,256	$1,073,077	$188,198	$ 7,379,531
Amount distributed to towns and cities	7,252,868	1,255,154	292,762	8,800,785
Total	$13,371,124	$2,328,232	$480,960	$16,180,315

Note: Detail may not add to totals due to rounding.

Number of counties and municipalities sharing in the distribution of beverage taxes was as follows:

	1980 distribution		1981 distribution	
	Counties	Cities and towns	Counties	Cities and towns
Beer, fortified and unfortified wine	43	295	44	304
Beer only	2	5	2	5
Unfortified wine only	1	-	1	1
Beer and unfortified wine	11	38	10	34
Fortified and unfortified wine	2	19	2	19
Total sharing in distribution	59	357	59	363

*The distributions are made annually within 60 days after the end of the period.

[1]Tax rate increased from 60¢ per gallon (about 15.9¢ per liter) to 21¢ per liter effective October 1, 1979 and the local share increased from 50 percent of collections to 62 percent.

[2]Tax rate increased from 70¢ per gallon (about 18.5¢ per liter) to 24¢ per liter effective October 1, 1979 and law was amended to give local governments a 22 percent share of collections. Previously, local governments did not share in fortified wine excise tax collections.

TABLE 53. LOCAL REVENUE FROM COUNTY AND MUNICIPAL ALCOHOLIC BEVERAGE CONTROL STORES FOR FISCAL YEAR 1981-1982

Counties and municipalities	Gross sales[1]	State taxes[2]	Local mixed beverage tax[3]	"Five cents per bottle" collections	Reserve for law enforcement	Net profits[4]
Counties:						
Beaufort	$ 2,445,531	$ 433,005	$	$ 20,645	$ 10,019	$ 176,881
Bertie	1,282,317	227,058	.....	11,392	9,278	49,943
Camden	477,769	84,616	.....	3,919	1,240	34,995
Carteret	3,172,182	554,757	38,545	22,719	20,146	357,879
Caswell	1,424,447	252,050	.....	13,233	12,280	78,149
Catawba	7,556,322	1,315,294	120,906	56,328	73,648	994,744
Chowan	600,806	106,434	.....	4,775	8,304	43,762
Craven	3,085,827	530,644	78,797	21,842	17,640	350,566
Cumberland	6,826,302	1,170,292	196,723	54,0	104,175	676,426
Currituck	438,603	77,705	.....	3,455	416	19,417
Dare	2,195,430	367,844	109,085	14,293	31,493	327,260
Durham	9,192,017	1,594,658	174,057	68,526	148,679	857,788
Edgecombe	3,506,853	620,711	.....	30,868	24,174	276,804
Gates	435,814	77,300	.....	3,599	1,203	21,178
Granville	1,871,481	331,358	.....	15,876	29,797	168,851
Greene	616,830	109,146	.....	5,612	377	3,389
Halifax	3,361,735	594,533	.....	31,993	26,095	234,859
Hertford	1,514,868	268,070	.....	13,560	17,261	143,266
Hoke	601,061	106,369	.....	5,399	9,116	47,402
Hyde	371,778	65,834	.....	3,108	31	(700)
Johnston	2,701,099	478,419	.....	21,954	20,479	296,152
Jones	688,416	121,898	.....	5,786	1,902	15,790
Lenoir	3,178,994	563,223	.....	24,947	15,057	373,704
Martin	1,612,542	285,365	.....	14,478	5,189	91,325
Mecklenburg	32,785,084	5,624,620	948,285	233,559	337,026	4,259,284
Moore	3,797,511	648,076	120,888	27,304	52,479	446,764
Nash	4,386,307	775,128	.....	35,890	57,748	304,330
New Hanover	8,022,457	1,380,074	213,268	57,131	83,761	1,100,773
Northampton	1,402,239	247,926	.....	13,850	21,776	109,671
Onslow	2,874,609	507,601	103,020	23,389	15,268	209,841
Orange	5,426,160	932,792	143,983	40,005	54,084	637,155
Pamlico	404,190	71,'65	.....	2,865	1,388	24,426
Pasquotank	1,151,855	204,031	.....	9,283	17,244	55,678
Pender	1,307,738	231,646	.....	10,455	5,095	66,829
Person	1,463,613	259,097	.....	12,182	16,588	138,975
Pitt	5,242,874	909,392	96,370	43,201	101,547	608,478
Rowan	5,384,766	953,890	.....	41,241	44,094	475,086
Scotland	1,320,906	234,372	.....	10,794	6,818	143,771
Tyrrell	194,925	34,461	.....	1,962	1,000	8,998
Vance	2,300,388	407,272	.....	19,664	22,021	292,560
Wake	18,827,546	3,236,956	509,679	134,282	208,860	2,500,672
Warren	958,351	169,703	.....	8,731	6,751	40,991
Washington	762,636	135,118	.....	6,039	7,286	41,290
Wayne	4,072,391	721,311	.....	33,344	60,197	433,255
Wilson	4,190,121	742,283	.....	33,339	36,564	432,188
Total counties	$165,435,689	$28,763,798	$2,853,607	$1,270,897	$1,745,594	$17,964,846

TABLE 53. — Continued

Counties and municipalities	Gross sales[1]	State taxes[2]	Local mixed beverage tax[3]	"Five cents per bottle" collections	Reserve for law enforcement	Net profits[4]
Municipalities:						
Andrews	$ 423,247	$ 74,910	$	$ 3,634	$ 5,515	$ 31,251
Angier	384,522	68,060	.....	3,387	298	27,571
Asheville	8,635,872	1,491,720	197,136	63,195	86,803	805,099
Banner Elk	1,105,221	196,080	.....	6,948	8,000	134,564
Belville	463,055	81,979	.....	3,818	497	45,695
Bessemer City	1,125,633	199,723	.....	8,884	2,537	119,313
Black Mountain	912,985	161,982	.....	6,847	8,822	70,515
Blowing Rock	1,618,613	289,392	.....	10,962	10,767	213,113
Boiling Spring Lakes	96,238	17,049	.....	767	.....	(7,440)
Bolton	264,204	46,618	.....	2,296	878	16,765
Brevard	1,110,023	196,883	.....	7,491	6,880	137,756
Brunswick	317,572	56,258	.....	2,906	2,168	21,021
Bryson City	652,419	115,660	.....	5,177	9,300	51,826
Bunn	224,096	39,646	.....	2,078	1,229	21,711
Burlington-Graham	4,171,675	738,873	.....	33,987	30,000	390,718
Calabash	315,163	55,365	2,824	2,425	1,182	14,726
Canton	473,097	84,111	.....	3,297	.....	17,288
Chadbourn	480,296	84,892	.....	4,910	7,790	27,420
Clinton	1,141,946	202,177	.....	9,753	18,740	106,192
Coats	185,110	32,761	.....	1,648	144	13,109
Concord	2,208,044	391,536	.....	17,308	47,076	266,766
Dobson	767,715	136,024	.....	5,972	16,000	57,667
Dunn	1,167,223	206,768	.....	9,743	9,463	116,262
Elizabethtown	225,275	39,862	.....	2,050	627	17,231
Fair Bluff	218,987	38,742	.....	2,032	343	6,512
Fairmont	1,131,328	200,398	.....	9,868	6,961	118,308
Faison	309,234	54,725	.....	2,772	1,500	28,496
Franklinton	369,409	65,359	.....	3,404	3,350	28,041
Garland	336,731	59,580	.....	3,080	67	22,443
Gastonia	4,967,089	880,032	.....	38,954	21,039	626,990
Granite Falls	895,963	158,850	.....	6,755	10,317	98,809
Greensboro	14,833,434	2,552,231	388,836	108,899	110,698	1,736,222
Hamlet	777,762	137,871	.....	6,196	1,481	62,552
Hendersonville	2,923,821	509,646	45,234	19,536	38,322	199,274
Hertford	427,260	75,649	.....	3,612	2,021	36,387
High Point	5,904,523	1,035,542	56,898	42,272	38,308	608,522
Highlands	802,882	142,428	.....	4,370	4,204	73,987
Hot Springs	204,778	36,304	.....	1,439	50	3,839
Jamestown	757,680	124,339	57,960	4,997	10,406	197,596
Kenansville	282,538	49,941	.....	2,599	300	18,121
Lake Lure	198,559	35,210	.....	1,384	.....	(17,230)
Lake Waccamaw	235,916	41,747	.....	2,131	471	9,166
Lenoir	1,965,646	348,493	.....	14,093	12,490	229,482
Lexington	2,001,334	355,003	.....	14,355	21,574	238,791
Liberty	817,313	144,593	.....	6,747	888	63,487
Lillington	515,565	91,324	.....	4,158	902	50,511
Lincolnton	1,586,536	281,275	.....	12,329	24,465	150,011
Long Beach	331,595	58,681	5,580	2,374	449	15,452
Louisburg	690,805	121,808	1,916	6,526	13,813	72,793
Madison	953,665	168,980	.....	7,737	5,750	128,660
Maggie Valley	333,827	56,063	15,652	2,263	1,300	37,162
Maxton	440,789	77,981	.....	4,097	989	36,133
Monroe	2,273,954	402,547	.....	19,692	28,114	189,131
Montgomery-Municipal*	1,165,551	206,334	.....	10,749	10,500	93,614
Mooresville	1,291,008	228,803	.....	9,695	6,947	131,996

TABLE 53. — Continued

Counties and municipalities	Gross sales[1]	State taxes[2]	Local mixed beverage tax[3]	"Five cents per bottle" collections	Reserve for law enforcement	Net profits[4]
Morganton	$ 2,573,653	$ 456,169	$	$ 19,095	$ 33,456	$ 353,558
Mt. Airy	1,612,319	285,558	.....	12,866	33,750	180,286
Mt. Pleasant	521,134	90,979	.....	4,400	2,092	36,821
Murphy	1,208,162	214,208	.....	8,596	14,558	131,025
Newton Grove	284,120	50,215	.....	2,784	1,714	30,260
North Wilkesboro	975,133	172,678	.....	8,120	5,353	61,229
Norwood	1,108,661	196,486	.....	8,332	36,356	106,208
Ocean Isle Beach	278,555	48,600	3,760	1,997	1,878	35,671
Pembroke	477,234	84,486	.....	4,111	1,100	38,714
Pittsboro	530,772	93,945	.....	4,679	4,760	42,839
Randleman	1,359,301	241,144	.....	11,011	6,414	140,139
Red Springs	501,081	88,669	.....	4,562	1,376	31,374
Reidsville	2,393,170	424,112	.....	18,602	56,242	232,991
Rockingham	1,094,649	193,914	.....	8,710	10,109	124,911
Roseboro	434,089	76,765	.....	4,178	2,500	37,733
Rosman	74,372	13,179	.....	577	.....	(14,608)
Rowland	308,222	54,506	.....	2,991	600	25,555
Rutherfordton	1,506,892	267,134	.....	10,945	19,090	143,515
St. Pauls	1,135,317	201,118	.....	9,039	3,242	136,120
Sanford	2,487,875	432,399	41,859	19,918	30,060	252,221
Shallotte	598,164	106,021	.....	4,826	3,926	69,097
Shelby	2,272,997	402,903	.....	16,739	54,272	230,165
Southport	435,229	75,785	7,011	3,350	1,099	32,660
Sparta	696,056	123,418	.....	5,216	12,244	71,453
Statesville	2,436,674	431,978	.....	17,598	21,148	295,468
Sunset Beach	177,463	32,108	1,678	1,305	415	3,731
Sylva	1,235,895	219,099	.....	8,881	7,663	145,594
Tabor City	381,885	67,577	.....	3,456	2,000	34,392
Taylorsville	625,146	110,761	.....	4,885	3,499	66,473
Tryon	831,397	147,440	.....	5,645	7,968	60,000
Wadesboro	1,086,973	192,480	.....	9,718	8,000	120,630
Wallace	839,524	148,648	.....	7,753	5,080	102,972
Walnut Cove	517,328	91,659	.....	4,154	9,110	51,623
Warsaw	407,736	72,172	.....	3,573	1,697	32,829
Waxhaw	211,415	37,238	.....	1,804	.....	(26,119)
Waynesville	1,157,028	205,134	.....	8,275	10,086	129,337
White Lake	38,066	6,762	.....	315	.....	(12,042)
Whiteville	952,516	168,576	.....	8,692	10,106	83,482
Wilkesboro	859,344	152,271	.....	6,638	4,750	62,962
Winston-Salem	15,492,926	2,685,245	313,272	107,467	199,559	1,930,363
Yaupon Beach	183,741	32,569	.....	1,356	177	10,781
Youngsville	211,549	37,449	.....	1,830	897	15,515
Total municipalities	$130,928,492	$22,982,368	$1,139,816	$ 997,587	$1,281,080	$13,559,323
Total counties and municipalities	$296,364,181	$51,746,165	$2,993,422	$2,268,484	$3,026,674	$31,524,169

Note: Detail may not add to totals due to rounding.

[1]Includes state taxes, collections from the "five cents per bottle" price increase adopted to finance alcoholic rehabilitation centers and, for local governments which have approved the sale of mixed beverages, sales for resale as mixed beverages and collections of the $10 local tax.

[2]Collections based on sales made during the fiscal year. State tax collections for the fiscal year differ since taxes are remitted in the month following the month of the sales.

[3]Amount shown is ninety percent of the collections from the local mixed beverage tax. The remaining ten percent is paid to the Department of Human Resources to finance alcoholic rehabilitation centers and research and education on alcohol abuse.

[4]Net profits for the units of government are profits after deduction of state taxes, the "five cents per bottle" collections, 10% of the local mixed beverage tax collections, cost of goods sold, operating expenses, reserves for law enforcement and certain reserves for education or [illegible]al schools. Most of the net profits are credited to the general funds of the respective local governments.

*ABC stores in the towns of Biscoe and Mount Gilead in Montgomery County are operated as a single local system.

THE INTANGIBLE PROPERTY TAX

Intangibles tax collections registered gains of more than $5 million in each of the past two fiscal years. In fiscal year 1981-82, modest to substantial growth in collections was recorded by all the major types of taxable property. The increase in total collections in fiscal year 1981-82 was almost 11.8 percent. Collections from tax on all types of intangible property totaled nearly $55.5 million compared to $49.6 million in fiscal year 1980-81.

Growth in collections in fiscal year 1981-82 arose mainly from two sources: money on deposit and shares of stock. Collections from money on deposit in banks in 1981-82 were nearly 29 percent above the 1980-81 level of collections and reflected the additional deposits occasioned by the sharply rising interest rates paid by banking institutions. The dollar increase amounted to almost $3.1 million and accounted for over one half of the $5.8 million increase in total collections.

The tax collected on shares of stock in 1981-82 showed an increase of 9.2 percent over the prior year. The dollar increase in collections on shares of stock was $1.9 million and represented nearly one third of the increase in total collections. In 1981-82, collections from the taxes on evidences of debt and on beneficial interests in foreign trusts increased about 3 percent and 8 percent respectively over the previous year. At the same time, revenues from money on hand rose more than 5 percent and accounts receivable were up less than 4 percent. Collections from deposits with insurance companies, the least important type of property, were down 18 percent from the previous year.

The overall performance of intangibles tax revenues was slightly better with regard to percentage growth in fiscal year 1980-81 although two categories showed revenue losses over 1979-80 and another category remained virtually the same. At the end of calendar year 1980 stock prices were substantially higher than a year earlier with the result that tax paid on shares of stock in fiscal year 1980-81 was 22.5 percent greater than for the previous year. Percentage gains in collections were better for all major types of property in 1980-81 than in 1981-82 except collections on money on deposit and on money on hand. The tax paid on money on hand was down nearly 4 percent from 1979-80; tax collected on money on deposit in banks was about the same as in 1979-80. The combination of these two items reflects some contraction in the money supply. The decrease in tax on money on hand shows smaller holdings of cash by banks since the bulk of this tax is paid by banks.

Table 54 provides collection data by type of property for the past three fiscal years. For fiscal year 1981-82, shares of stock were the source of nearly 42 percent of the collections while money on deposit accounted for one fourth. Accounts receivable and evidences of debt (bonds, notes, etc.) were equally important with each producing about 14 percent of the total.

The shares of the intangibles tax collections distributable to the three levels of government are shown in the bottom of Table 54. The State retained 7.6 percent in 1981-82; the counties received just under 64 percent; and the cities, 28.5 percent.

The local governments received $45,785,588 from the 1980-81 collections and $51,267,377 from 1981-82 collections. The collections and the distributions for each county are shown in Table 56. Note that the amounts of the distributions in this table are the total of the county government and municipal shares. The collections from the intangible property taxes are returned to the counties from which collected except for the collections of the taxes on bank deposits and deposits with insurance companies. Total collections from taxes on these two types of property are allocated to the 100 counties on the basis of county populations. As a result, some counties receive amounts which are larger than the collections from those counties.

The State retained $3.85 million from the 1980-81 collections and $4.2 million from the 1981-82 collections. The State keeps a portion of the collections to cover the following: (1) an amount sufficient to cover the State's cost of administering the tax, (2) an amount equal to the bank deposit tax credits allowed to corporate taxpayers against the franchise tax, (3) an amount equal to the operating expenses of the Ad Valorem Tax Division of the Department of Revenue and the Property Tax Commission, (4) an amount equal to expenses of the Property Tax Study Committee, and (5) an amount equal to the operating costs of a training program for local officials in property tax appraisal and assessment administration. The amount which the State retains is withheld during the year of collection while the amounts received by the local governments are distributed in the following fiscal year.

Within the county, the distributable share is divided among the municipal governments and the county government on the basis of their ad valorem levies imposed during the fiscal year preceding the distribution. In Part IV of this report, Table 85 shows the shares received by each county government in 1981-82 and Table 86 gives the shares received by each municipality in the same year.

Table 55 provides the total assessed values of taxable intangible property by type of property for the past three fiscal years. This table points up the substantial increase in stock values, about one third, between December of 1979 and December of 1981, which boosted tax collections by $5.8 million.

TABLE 54. INTANGIBLE PROPERTY TAX COLLECTIONS BY CLASSES OF PROPERTY FOR SPECIFIED FISCAL YEARS

Type of intangible property	1979-1980 Amount	1979-1980 Percent of total	1980-1981 Amount	1980-1981 Percent of total	1981-1982 Amount	1981-1982 Percent of total
Money on deposit	$10,786,322*	24.4	$10,789,438	21.7	$13,881,800	25.0
Money on hand	1,231,957	2.8	1,184,767	2.4	1,251,589	2.3
Accounts receivable	6,840,164	15.5	7,583,843	15.3	7,865,179	14.2
Bonds, notes, evidences of debt	6,967,431	15.8	7,585,665	15.3	7,829,800	14.1
Shares of stock	17,364,703	39.4	21,265,216	42.8	23,213,528	41.8
Interest in foreign trusts	596,407	1.4	725,767	1.5	784,779	1.4
Deposits with insurance companies	18,449	.....	16,087	.....	13,192	.....
Penalties and interest	318,891	0.7	487,358	1.0	646,349	1.2
Total collections	$44,124,324	100.0	$49,638,140	100.0	$55,486,216	100.0
Amount to state	$ 4,521,739	10.2	3,852,552	7.7	4,218,839	7.6
Amount to cities	12,600,964	28.6	14,580,569	29.4	15,809,152	28.5
Amount to counties	27,001,621	61.2	31,205,019	62.9	35,458,225	63.9
Totals	$44,124,324	100.0	$49,638,140	100.0	$55,486,216	100.0

Note: All net collections are distributed to the counties and municipalities except for (1) the expenses of administration of the tax, (2) expenses of the Ad Valorem Tax Division and the Property Tax Commission, (3) an amount equal to the credit allowed against corporation franchise tax liabilities for bank deposit taxes paid by corporations, (4) operating costs of a training program in property tax appraisal and assessment administration (1981-1982 only), and (5) expenses of Property Tax Study Committee (1981-1982 only).

Detail may not add to totals due to rounding.

*Effective January 1, 1979 accounts with average quarterly balances under $1,000 not taxed. Prior to amendment, balances under $300 not taxed.

TABLE 55. ASSESSED VALUE OF INTANGIBLE PROPERTY BY CLASSES OF PROPERTY FOR SPECIFIED FISCAL YEARS

Type of intangible property	1979-1980	1980-1981	1981-1982
Money on deposit	$10,786,321,700	$10,789,437,730	$13,881,800,080
Money on hand	492,782,984	473,906,640	500,635,412
Accounts receivable	2,736,065,664	3,033,537,240	3,146,071,768
Bonds, notes, evidences of debt	2,786,972,464	3,034,265,836	3,131,920,012
Shares of stock	6,945,881,236	8,506,086,508	9,285,411,300
Interest in foreign trusts	238,562,632	290,306,668	313,911,568
Deposits with insurance companies	18,448,940	16,086,650	13,191,500
Totals	$24,005,035,620	$26,143,627,272	$30,272,941,640

Note: Amounts are computed from net collections and tax rate on each type of intangible property.

Changes in the Law Enacted by the 1981 General Assembly. During the first session of the 1981 General Assembly only one amendment was made to the intangibles tax law. As noted above, a county's distributable share of the intangibles tax revenue is distributed among the county government and municipal governments within the county on the basis of ad valorem levies. The statute governing this distribution was amended to provide that the latest valuation certified for a public service company whose current valuation is under appeal can be used to determine the levy applicable to that company for the purpose of distributing the intangibles tax revenue.

Also during the first session, the legislature authorized the payment of the expenses, up to $75,000, of the Property Tax System Study Committee from the intangibles tax revenue. Expenses deducted from the 1981-82 collections amounted to $21,589 and are included in the item "Amount to state" in Table 54.

An amendment enacted during the June, 1982 session provided that the cost for the preceding year of the operation of a training program in property tax appraisal and assessment administration by the Institute of Government is to be deducted from the intangibles tax collections. The amendment was effective July 1, 1982. However, an amount of $75,000 was authorized to be deducted from the 1981-82 collections to fund the program during fiscal year 1982-83.

TABLE 56. COLLECTIONS FROM INTANGIBLES TAX BY COUNTIES AND AMOUNTS RETURNED UNDER DISTRIBUTION FORMULA TO LOCAL UNITS IN EACH COUNTY IN SPECIFIED YEARS

Counties	1980-1981		1981-1982	
	Collections	Amount returned*	Collections	Amount returned*
Alamance	$ 849,112	$ 774,514	$ 767,329	$ 864,012
Alexander	47,821	77,560	72,441	95,199
Alleghany	43,156	50,512	73,593	71,747
Anson	165,668	153,841	131,086	150,561
Ashe	73,677	79,560	94,064	100,823
Avery	41,955	56,377	70,708	78,140
Beaufort	320,439	275,693	238,564	302,526
Bertie	112,307	93,021	64,079	100,623
Bladen	113,160	120,494	93,775	143,351
Brunswick	194,018	200,625	148,943	209,020
Buncombe	1,793,181	1,623,615	1,613,908	1,755,434
Burke	382,132	409,895	457,815	506,399
Cabarrus	702,574	687,225	727,173	758,875
Caldwell	580,853	583,387	382,508	447,096
Camden	12,866	20,417	12,265	22,692
Carteret	344,856	303,178	281,193	334,154
Caswell	35,321	62,523	49,612	77,308
Catawba	1,248,146	1,110,533	1,173,857	1,224,224
Chatham	181,731	173,386	147,400	204,441
Cherokee	83,460	73,906	49,828	77,936
Chowan	91,655	77,612	69,254	88,457
Clay	19,800	20,783	20,100	28,185
Cleveland	375,215	392,170	379,315	504,643
Columbus	229,801	209,389	570,118	252,033
Craven	342,984	340,081	278,958	397,629
Cumberland	864,143	1,000,096	685,207	1,136,999
Currituck	39,044	44,498	41,878	49,442
Dare	158,659	129,369	131,984	148,081
Davidson	781,207	727,651	691,392	798,566
Davie	137,548	136,723	129,373	171,868
Duplin	175,729	172,484	121,135	184,393
Durham	1,632,104	1,434,772	1,728,455	1,575,454
Edgecombe	401,198	393,478	312,943	404,975
Forsyth	3,471,216	3,129,508	5,730,410	3,659,324
Franklin	117,808	128,372	108,475	161,037
Gaston	1,136,059	1,083,676	1,034,590	1,267,221
Gates	43,501	26,233	60,060	32,240
Graham	66,432	62,765	22,567	28,870
Granville	181,955	156,768	154,566	177,677
Greene	53,206	60,976	36,855	67,729
Guilford	4,896,622	4,287,550	4,581,674	4,638,156
Halifax	332,387	308,467	282,161	365,817
Harnett	249,240	240,510	177,064	282,814
Haywood	213,621	229,435	192,371	257,258
Henderson	899,073	865,514	937,841	919,229
Hertford	156,064	115,578	93,780	131,088
Hoke	52,829	68,045	56,020	83,256
Hyde	28,244	22,876	58,652	25,399
Iredell	529,841	515,222	505,724	585,522
Jackson	131,311	126,713	114,110	153,797

TABLE 56. - Continued

Counties	1980-1981		1981-1982	
	Collections	Amount returned*	Collections	Amount returned*
Johnston	$ 375,465	$ 350,576	$ 294,797	$ 386,730
Jones	29,054	28,288	15,084	33,892
Lee	335,483	273,091	392,407	290,993
Lenoir	451,548	425,423	371,327	460,974
Lincoln	171,103	171,241	206,984	212,880
Macon	147,682	125,655	141,207	159,900
Madison	61,717	47,647	30,425	60,905
Martin	146,663	124,828	102,996	149,353
McDowell	120,298	141,622	118,848	173,413
Mecklenburg	6,789,524	5,779,223	9,815,397	6,566,724
Mitchell	25,243	35,583	103,818	87,620
Montgomery	113,723	105,588	105,205	115,557
Moore	1,121,959	1,003,122	1,091,922	1,103,171
Nash	583,663	488,873	942,952	538,383
New Hanover	1,160,267	1,055,647	1,117,928	1,232,158
Northampton	88,685	83,209	55,473	93,592
Onslow	225,023	314,869	392,033	377,072
Orange	988,244	945,235	1,008,787	1,066,961
Pamlico	62,324	57,025	34,775	52,466
Pasquotank	314,506	242,561	211,484	250,104
Pender	72,617	78,972	57,257	94,909
Perquimans	39,276	33,016	25,343	43,447
Person	120,038	115,333	87,641	136,617
Pitt	600,214	554,216	477,999	606,795
Polk	479,368	429,809	444,693	429,407
Randolph	498,818	497,376	461,210	568,463
Richmond	218,066	229,545	181,575	238,501
Robeson	404,875	415,224	663,323	494,079
Rockingham	567,215	512,811	530,153	572,798
Rowan	797,488	723,196	767,315	762,349
Rutherford	222,500	253,169	265,394	303,633
Sampson	187,397	182,990	133,732	218,159
Scotland	172,991	170,137	142,396	198,462
Stanly	244,538	238,197	216,453	257,870
Stokes	42,789	87,261	69,525	115,201
Surry	394,482	389,185	459,972	453,168
Swain	22,009	34,209	44,884	44,251
Transylvania	223,270	216,920	200,113	223,795
Tyrrell	67,417	56,145	39,073	33,876
Union	339,758	337,998	275,414	390,727
Vance	359,604	305,655	266,730	316,213
Wake	3,357,360	2,933,627	3,834,706	3,268,036
Warren	76,831	71,160	50,493	80,514
Washington	70,454	61,515	46,035	70,982
Watauga	127,608	157,623	177,336	202,719
Wayne	538,397	523,199	460,212	572,078
Wilkes	261,642	295,835	1,357,300	367,958
Wilson	557,921	485,063	1,066,297	493,957
Yadkin	75,975	94,219	101,941	119,840
Yancey	50,122	65,102	70,679	74,009
All counties	$49,638,140	$45,785,588	$55,480,216	$51,267,376

Note: Detail may not add to totals due to rounding.

*The amounts returned are received in the next fiscal year by each county and the municipalities therein.

THE INSURANCE TAXES

Insurance tax collections rose to record levels in fiscal years 1980-81 and 1981-82. During the two year period revenues gained more than $12.5 million, a 15.6 percent increase. Collections in fiscal year 1981-82 rose 7.7 percent and amounted to $92.8 million.

Table 57 gives the amount of collections from the various insurance taxes for the past three years. The gross premiums tax is the principal source of revenue among the insurance taxes. For the past several years about 98 percent of the revenue from insurance taxes has come from the gross premiums tax. This tax is levied on insurance companies in lieu of all other taxes except certain fees and licenses, the gross premiums tax on fire insurance companies for firemen's relief, the sales and use tax, and local ad valorem taxes on real property and tangible personal property. Insurance companies are not subject to the corporation franchise tax, the corporation income tax, or the intangibles tax, nor can local governments impose any levy on insurance companies other than ad valorem taxes.

In addition to the gross premiums tax which produces the bulk of the insurance tax revenue, other taxes and fees include company licenses, brokers' licenses, and agents' licenses and examination fees. These yielded about $1.2 million in each of the past two fiscal years.

The volume of premium income by type of insurance for domestic and foreign companies operating in North Carolina in 1981 and the amount of gross premiums tax due for the year are presented in Table 58. The different kinds of insurance written by life insurance companies accounted for about 44 percent of the insurance premiums in calendar year 1981. About 42 percent of the total premiums for the year were for casualty or fire insurance. The remaining portion (14 percent) was accounted for by hospital insurance companies. For all companies, both domestic and foreign, total premiums were close to $4.3 billion, or 17 percent higher than in 1979.

Measured in terms of premium volume, approximately 72 percent of the insurance business in North Carolina went to foreign companies. Among the foreign companies, 52.4 percent of the premium volume was for fire or casualty insurance. Among domestic companies, hospitalization and medical service companies accounted for about 50 percent of the premium volume and life companies for about 35.5 percent.

Over the past two years the hospitalization and medical service companies had the largest percentage growth, but foreign life companies had the largest growth in dollar volume. The premium volume of hospitalization and medical service companies rose by about $128 million between 1979 and 1981 while the volume of domestic life, fire, and casualty companies combined went up by about $64 million. Foreign fire and casualty companies experienced about $178 million in increased premium volume compared to an increase of about $251 million for the foreign life companies.

TABLE 57. NET INSURANCE TAX COLLECTIONS BY SUBJECT OF TAX FOR SPECIFIED FISCAL YEARS

Subject of tax	Net collections						Percent of change	
	1979-1980		1980-1981		1981-1982			
	Amount	Percent of total collections	Amount	Percent of total collections	Amount	Percent of total collections	1979-1980 to 1980-1981	1980-1981 to 1981-1982
Insurance premiums*	$79,061,428	98.5	$84,848,707	98.4	$91,337,505	98.4	7.3	7.6
Insurance company licenses	303,332	0.4	308,217	0.4	312,890	0.3	1.6	1.5
Agents and brokers licenses	806,171	1.0	900,481	1.0	1,009,644	1.1	11.7	12.1
Insurance agents examination fees	88,007	0.1	130,670	0.2	157,160	0.2	48.5	20.3
Total collections	$80,258,938	100.0	$86,188,075	100.0	$92,817,199	100.0	7.4	7.7

*Includes collections from 1% tax on fire and lightning premiums (excluding marine and automobile) levied for Firemen's Pension Fund.

THE BUILDING AND LOAN ASSOCIATION TAXES

Collections of the stock (share) and excise taxes paid by building and loan associations declined slightly in fiscal year 1980-81 but returned to the 1979-80 level in fiscal year 1981-82.

In 1980-81, total collections from the two taxes decreased just over 2 percent and amounted to $8.3 million. However, collections of the stock tax, levied at the rate of 7½¢ per $100, were up almost 11 percent. Collections of the excise tax, levied at the rate of 7.5 percent of net taxable income, decreased almost 88 percent and amounted to just under $133,000.

In fiscal year 1981-82, total collections from the stock and excise taxes rose just over 2 percent and amounted to almost $8.5 million. This recovery was entirely due to a $314,000 increase in stock tax collections which offset a $120,000 decrease in excise tax collections. Excise tax collections fell by 91 percent and amounted to only $12,315 while stock tax collections rose by about 4 percent and amounted to almost $8.5 million.

Stock tax collections increased in 1981-82 for the thirteenth consecutive year. During these years the largest percentage gain came in fiscal year 1969-70 when the tax rate was increased by 25 percent from 6¢ to 7½¢ per $100 of shares. Since the rate change, annual increases in collections have varied from 4 percent to about 20 percent.

Excise tax collections, which reflect profits, have moved erratically in contrast to the steady upward trend shown by stock tax collections which reflect volume of deposits or shares. In seven of the past thirteen years excise tax collections have declined. Since 1978-79, when excise tax collections reached a record high of almost $2 million, these collections have declined sharply with $12,315 being collected in 1981-82. Table 59 provides collection data for the past 13 fiscal years showing stock and excise tax collections separately. During that period deposits, or shares, have grown steadily with the result that stock tax collections increased each year. At the same time fluctuations in profits have enabled excise tax collections to increase in only six of the thirteen years.

Tables 60 through 63 provide data concerning operations of state and federal building and loan associations in 1981. No excise tax returns filed by state associations and only five filed by federal associations indicated a positive net taxable income.

Stock-owned Savings and Loan Associations. The 1977 General Assembly enacted legislation effective July 1, 1977, allowing the formation of stock-owned savings and loan associations in North Carolina. Until this law was passed, all associations had to be operated as mutual associations. The 1977 law specifically provided that existing mutual associations could not convert to stock-owned associations. Since, under the 1977 enabling legislation, stock-owned associations were not made subject to the stock and excise taxes which were payable by mutual associations, stock-owned associations were subject to the corporation franchise, corporation income, intangibles, and other taxes levied under the Revenue Act on general business corporations.

In the second session of the 1977 General Assembly the intangibles tax law was amended to provide that customers' deposits (savings accounts and certificates) in the stock-owned associations would be taxable at the same rate applied to bank deposits, 10¢ per $100.

Changes in the Law Enacted by the 1979 General Assembly. Changes of major importance to savings and loan associations were passed in 1979. Effective January 1, 1980, stock-owned associations were made subject to the 7½ percent excise tax on net taxable income and the 7½¢ per $100 stock tax which mutual associations were required to pay. Also, effective January 1, 1980, the General Assembly authorized the conversion of mutual associations to stock-owned associations. The approval of the Savings and Loan Commission was required prior to conversion and all shares of stock issued in connection with the conversion must first be offered to members of the association. The legislation further provided that officers and directors could not acquire more than 25 percent of stock issued in connection with the conversion and that no person, singularly or in combination with his immediate family, could acquire ownership or control of more than 5 percent of stock issued in connection with the conversion.

Changes in the Law Enacted by the 1981 General Assembly. The legislature repealed the excise and stock taxes paid by savings and loan associations and made the associations subject to general business corporation franchise and income taxes. These changes are effective for years beginning on or after January 1, 1982, for income tax purposes and as of December 31, 1982, for franchise tax purposes.

TABLE 59. NET COLLECTIONS FROM EXCISE AND STOCK TAXES ON BUILDING AND LOAN ASSOCIATIONS

Fiscal year	Stock tax	Excise tax	Total stock and excise taxes
1969-1970	$1,935,088	$ 704,343	$2,639,431
1970-1971	2,172,940	539,085	2,712,025
1971-1972	2,600,086	(1,825,177)[a]	774,910
1972-1973	3,115,004	713,297	3,828,301
1973-1974	3,525,723	893,911	4,419,635
1974-1975	3,777,891	682,038	4,459,929
1975-1976	4,429,690	634,131	5,063,821
1976-1977	5,296,504	890,073	6,186,577
1977-1978	6,013,555	1,480,803	7,494,358
1978-1979	6,891,576	1,975,263	8,866,839
1979-1980	7,385,918	1,095,533	8,481,451
1980-1981	8,166,877	132,766	8,299,643
1981-1982	8,481,104	12,315	8,493,419

[a]Excess of refunds over collections. Large volume of refunds made after North Carolina Supreme Court decision holding that the State must allow associations to claim same deduction for bad debts as permitted for federal income tax purposes. State previously limited deduction to bad debts actually written off.

PART III
REVENUE OF THE STATE HIGHWAY FUND

Highway Fund revenues excluding federal aid increased more than 21.5 percent in fiscal year 1981-82. The revenues totaled about $548 million and were up $97 million from collections posted during the previous year. The conspicuous increase in Highway Fund revenues was attributable mainly to a 3¢ per gallon increase in the motor fuels tax rate effective July 1, 1981.

Revenues for the Highway Fund during fiscal year 1980-81 amounted to $451.2 million, an increase of less than one percent over the preceding year. This small percentage increase amounted to only $1.1 million.

Fiscal year 1980-81 was characterized by a further decline in the 9¢ per gallon motor fuels tax amounting to almost $12.4 million; modest growth of 3.1 percent in license plate fees for private and for-hire vehicles which amounted to almost $3.2 million; and a 22.8 percent decrease of almost $4.1 million in revenue from interest earned on the treasurer's investments. Acting to partially offset the various decreases in revenues during fiscal year 1980-81 was an adjustment of $12.7 million to reflect a change in the method of accounting for long-term contracts. Collections from title fees were down more than one percent, reflecting the continued decline in sales of new motor vehicles. Dollar amounts of increases and decreases in other categories of Highway Fund revenues during fiscal year 1980-81 as compared to the previous fiscal year were relatively insignificant.

The $97 million increase in Highway Fund revenues experienced in fiscal year 1981-82 can be attributed to additional revenues derived from the increase in the motor fuels tax rate, the rate increases in virtually all motor vehicle fees other than certain license plate fees, and an increase in interest earned on the treasurer's investments.

Effective July 1, 1981, the motor fuels tax rate was increased from 9¢ per gallon to 12¢ per gallon. The 1¢ per gallon designated for debt service remained unchanged. The 3¢ increase in the tax rate was made applicable to inventories on hand as of July 1, 1981, on which the 9¢ per gallon tax had been paid. The inventory tax amounted to over $2.85 million. Collections of the "roads" portion of the tax amounted to $339.4 million, or 35.7 percent above the preceding year. Collections of the 1¢ per gallon debt service tax and ¼¢ per gallon inspection fee increased only a fraction of one percent during fiscal year 1981-82. Table 65 shows collection data for the motor fuels taxes and inspection fees for the past 22 fiscal years.

The motor fuels tax is the principal source of revenue for the Highway Fund and, until fiscal year 1979-80, had normally accounted for more than two thirds of the total tax and non-tax revenues. However, motor fuels tax collections constituted only 65.6 percent and 62.7 percent of total Highway Fund tax and non-tax revenues in fiscal years 1979-80 and 1980-81, respectively. In fiscal year 1981-82, the motor fuels tax accounted for 66.5 percent of Highway Fund revenue.

Table 64 gives the Highway Fund revenues by sources for the past three fiscal years. The state tax and non-tax revenues other than federal aid are given along with the percentages of total to show the relative importance of each item. Total motor vehicle revenue in the table corresponds to Highway Fund tax revenue in Table 1 of this report. Amounts of non-tax revenue and federal aid are not the same as shown in Table 1 because inter-fund transfers have been excluded from Table 64. The actual amounts excluded were $7,180,997 for 1979-80, $6,590,206 for 1980-81, and $13,099,039 for 1981-82.

Collections from motor vehicle licenses increased during both of the past two fiscal years even though the rate of growth in these collections was slightly less in fiscal year 1981-82 than in 1980-81. The percentage increase in vehicle license revenues in 1980-81 over the previous year was 3.1 percent and amounted to almost $3.2 million. In fiscal year 1981-82 these revenues were up only 2.3 percent which amounted to a dollar increase of less than $2.5 million.

Collections from title fees during fiscal year 1980-81 were down one percent from the previous year. Since this category of fees made up less than 2 percent of total Highway Fund tax and non-tax revenues, the decline had significance only as an indicator of economic activity and had little revenue impact. Title fee collections recovered in fiscal year 1981-82 and posted a gain of almost 43 percent over collections in 1980-81. This increase in collections is attributed to changes which became effective July 1, 1981, in fees charged for issuance of certain title and registration certificates. These fee changes were: the fee charged for issuing a certificate of title was increased from $3.50 to $5; the fee charged for issuing a duplicate or corrected certificate of title was increased from $5 to $7; the fee charged for issuing a duplicate registration certificate was increased from $2 to $3; the fee charged for transferring a registration or removing a lien from a certificate of title was increased from $2 to $4; and the fee for a replacement registration plate was increased from $5 to $9.

Collections from driver's license fees more than doubled in fiscal year 1981-82 over the preceding year. Collections totaled over $21.6 million, a gain of $12.2 million. Again, the extremely large gain was attributable to substantial increases in the license fees effective July 1, 1981. These fee changes were: operator's license, from $4 to $10; chauffeur's license, from $10 to $15; temporary learner's permit, from $2 to $4; renewal of temporary learner's permit, from $3.25 to $7; duplicate license, from $1 to $5; and fee for restoration of a revoked, canceled or suspended license, from $15 to $25.

Of the 20 categories of motor vehicle tax revenues delineated in Table 64, only two showed revenue declines in fiscal year 1981-82 as compared to the previous year. The decrease in collections from for-hire plates amounted to only $16,189. The decline of 7.15 percent in collections from automobile plates amounted to almost $4 million and is attributable to the timing of license plate renewal payments during implementation of the staggered registration system.

The changeover to the staggered system began in July 1980 but the major impact on collections was in calendar year 1981 and the first half of 1982. Previously, license plates expired on the last day of the calendar year and were renewable through February 15 of the following year. For plates expiring December 31, 1980, re-

newals were issued for seven to seventeen months to institute the staggered system. Subsequent renewals were good for twelve months. In addition to the large decrease in collections in fiscal year 1981-82, the change in the timing of the renewal payments resulted in an increase of 36.1 percent in fiscal year 1980-81 collections compared to the previous year. In the 10-year period from fiscal year 1970-71 through 1979-80, annual percentage growth in collections from automobile plates ranged from 2.5 percent to 8.7 percent.

Institution of the staggered renewal system has also resulted in the reclassification of collections in certain categories shown in Table 64. For fiscal year 1981-82 and for the last half of fiscal year 1980-81 receipts from motorcycle license plates and certain trailer plates are included in the category "automobile plates."

The largest source of non-tax revenue for the Highway Fund is interest earned on the treasurer's investments. Interest income in fiscal year 1980-81 was $13.85 million, a decrease of nearly $4.1 million from the preceding year. The percentage decline was 22.8 percent. Interest income in fiscal year 1981-82 amounted to $22.3 million, a 61 percent increase over 1980-81 and the highest amount recorded since fiscal year 1974-75. The dollar amount of the increase was over $8.4 million.

Two new categories have been added to the non-tax revenue section in Table 64. In fiscal year 1980-81 an adjustment to revenue of $12.7 million was made to reflect a change in the method of accounting for long-term contracts. This adjustment and the contra adjustment of $11.2 million shown for fiscal year 1981-82 were necessary to account for long-term contracts outstanding at the time of the change in the accounting method. The entries will "wash out" when those contracts are completed. The other new item concerns the cancellation of a liability to the equipment fund. The cancellation was authorized by the 1981 General Assembly and is applicable only to fiscal year 1981-82.

The Highway Fund revenue picture for the past seven fiscal years is shown in Chart 7. The chart presents graphically the major sources of revenue other than federal aid. The "all other" category includes the gasoline inspection fees, interest income from the treasurer's investments, driver's license fees, automobile safety inspection fees, and lien recording fees.

Changes in the Law Enacted by the 1981 General Assembly. During its first session the 1981 General Assembly made extensive revisions in the tax rates and fees levied for the Highway Fund to offset the declining revenues brought about by continued decreases in gasoline sales. The 3¢ per gallon increase in the motor fuels tax rate and the increases in title fees and driver's license fees, all effective July 1, 1981, have already been described in the analysis of collections.

The law providing for preferential motor fuels tax rates for gasohol during specified periods of time was rewritten to increase the rate applicable to each time period by 3¢ per gallon. After June 30, 1984, the rate on gasohol will be the same as that on gasoline.

To conform with the increases in the motor fuels tax rates, parallel changes were made in the laws pertaining to refunds and rebates which are authorized to certain classes of motor fuels **users**. Where refund claims cover a period during which two rates were applicable, provisions were made for a weighted average rate to be used in computing the amount of refund. All of the above changes were effective July 1, 1981.

The Powell Act was also changed to enable the municipalities to receive funds from the motor fuels tax in the same proportion as before the rate increase. Previously, municipalities received an amount equal to net collections from 1¢ of the 8¢ per gallon tax. (Collections from the 1¢ per gallon levied for debt service are specifically excluded in determining the amount to be allocated.) Effective with the distribution made on or before October 1, 1982, municipalities will receive an amount equal to net collections from 1 3/8¢ of the 11¢ per gallon tax.

In addition to the various rate and fee changes other changes were effective July 1, 1981. Among these, fees charged for copies of drivers' records and collision reports were raised substantially. Penalties for overweight vehicles, which had ranged from 2¢ to 5¢ per pound of excess weight, were doubled. The cost of a nonoperator's identification card was increased from $1 to $3, and, during the June 1982 session, was again raised. The second increase was to $5 and was effective June 18, 1982. Also, a provision was added for expiration of the card four years after issuance.

Effective January 1, 1982, license fees for dealers and manufacturers changed as follows: factory representative, from $4 to $6; salesman, from $2.50 to $5; motor vehicle dealer, distributor, or wholesaler, from $21 to $30 for each principal place of business and from $5 to $8 for each nonadjacent car lot; manufacturers, from $50 to $75; and factory branches, from $30 to $45.

Also effective January 1, 1982, the State's portion of the automobile safety inspection fee increased from 35¢ to 60¢.

Several new provisions were enacted by the 1981 General Assembly during its first session. One provided that an amount equal to the sum distributed to municipalities under the Powell Act would be allocated annually to fund secondary road construction and maintenance. Previously the amount to be allocated was not specified. This provision was effective July 1, 1981.

Another new section of the law provided for the transfer of sales and use taxes collected on motor vehicle parts, accessories and lubricants from the General Fund to the Highway Fund. This law is discussed in detail in the sales and use tax section.

A fee schedule was enacted effective September 1, 1981, for special permits for oversize or overweight vehicles. Previously, a special permit had been required but no fee was charged for its issuance.

Also during the first session, registration fees based on gross weight and applicable to property hauling vehicles were increased. The tax rate per 100 pounds of gross weight rose 15 to 16 percent in each weight category. Rates for farm trucks increased by about the same amount and remained approximately one half the rate for non-farm trucks. In the October 1981 session the law was further amended to repeal the tax of 7½ percent

TABLE 58. INSURANCE PREMIUMS TAXES DUE FROM DOMESTIC AND FOREIGN INSURANCE COMPANIES FOR THE FISCAL YEAR 1981-1982

(Tax due based on premiums for calendar year 1981)

Types of companies and kinds of insurance	Domestic companies			Foreign companies			All companies		All companies, percent of total	
	North Carolina direct premiums 1981	Tax rate (%)	Tax due	North Carolina direct premiums 1981	Tax rate (%)	Tax due	North Carolina direct premiums 1981	Total tax due	North Carolina direct premiums 1981	Tax due
Life companies:										
Life and annuity*	$ 242,251,380	1.5	$3,633,771	$ 933,755,000[a]	2.5	$23,343,875	$1,176,006,380	$26,977,646	27.5	29.6
Accident and health, including policy, membership and other fees	175,553,888	1.5	2,633,308	541,701,000[a]	2.5	13,542,525	717,254,888	16,175,833	16.8	17.8
Total life companies	$ 417,805,268	.....	$6,267,079	$1,475,456,000	.....	$36,886,400	$1,893,261,268	$43,153,479	44.3	47.4
Hospitalization and medical service companies	$ 590,972,787	1/3 of 1	$1,969,909	.....	.....	.....	$ 590,972,787	$ 1,969,909	13.8	2.2
Fire and casualty companies:										
Fire, surety and "all other casualty"**	$ 87,209,870	1.0	$ 872,099	$ 610,318,802	2.5	$15,257,970	$ 697,528,672	$16,130,069	16.3	17.7
Automobile liability	42,682,213	1.0	426,822	477,534,535	2.5	11,938,363	520,216,748	12,365,185	12.2	13.6
Automobile physical damage	34,228,375	1.0	342,284	264,141,443	2.5	6,603,536	298,369,818	6,945,820	7.0	7.6
Accident and health	191,325	1.0	1,913	35,671,093	2.5	891,777	35,862,418	893,690	0.8	1.0
Workmen's compensation	3,535,423	1.6	56,567	237,593,495	4.0	9,503,740	241,128,918	9,560,307	5.6	10.5
Total fire and casualty companies	$ 167,847,206	.....	$1,699,685	$1,625,259,368	.....	$44,195,386	$1,793,106,574	$45,895,071	41.9	50.4
Total all companies	$1,176,625,261	.....	$9,936,673	$3,100,715,368	.....	$81,081,786	$4,277,340,629	$91,018,459	100.0	100.0

Note: Life companies report premiums received; fire and casualty companies report premiums written. Taxes shown above do not include 1% additional gross premiums tax on fire insurance companies which amounts to $1,874,437.

*Life and annuity source data were combined. Data were shown separately on previous years' tables.

**"All other casualty" includes all other kinds of casualty insurance not reported separately in this table.

[a]Source data was rounded to nearest thousand.

TABLE 60. BUILDING AND LOAN TAXES, 1981: STATE ASSOCIATIONS BY SIZE OF NET TAXABLE INCOME
(From tax returns filed March 15, 1982)

Size of net taxable income	Number of returns (1)	Gross income			Expenses				Net income* (9)	Net loss* (10)
		Interest on loans (2)	Other income (3)	Total gross income (4)	Bad debt deductions (5)	Other business expenses (6)	Dividends paid (7)	Total expense deductions (8)		
None	111	$438,798,162	$86,997,514	$525,795,676	$1,383,999	$88,844,431	$486,479,958	$576,708,388	$1,373,913	$52,286,625
$ 1 - $ 75,000	5	5,949,420	1,215,290	7,164,710	82,308	971,632	5,875,370	6,929,310	235,400	.....
Total	116	$444,747,582	$88,212,804	$532,960,386	$1,466,307	$89,816,063	$492,355,328	$583,637,698	$1,609,313	$52,286,625

Size of net taxable income	Nontaxable income (deductible)			Net taxable income (14)	Book value of shares (15)	North Carolina tax due		
	Interest on N. C. and U. S. bonds (11)	Other deductible income (12)	Total nontaxable income (13)			Excise tax due (16)	Stock tax due (17)	Total tax due (18)
None	$17,513,950	$20,721,546	$38,235,496	$ .....[a]	$4,590,741,970	$	$3,443,056	$3,443,056
$ 1 - $ 75,000	51,450	33,826	85,276	150,124	70,544,898	11,259	52,908	64,167
Total	$17,565,400	$20,755,372	$38,320,772	$150,124	$4,661,286,868	$11,259	$3,495,964	$3,507,223

*Before deducting nontaxable income.

[a]Net losses after deducting nontaxable income on 111 returns amounted to $89,148,208.

TABLE 61. BUILDING AND LOAN TAXES, 1981: STATE ASSOCIATIONS BY SIZE OF BOOK VALUE OF SHARES
(From tax returns filed March 15, 1982)

Size of book value of shares	Number of returns (1)	Gross income			Expenses				Net income* (9)	Net loss* (10)
		Interest on loans (2)	Other income (3)	Total gross income (4)	Bad debt deductions (5)	Other business expenses (6)	Dividends paid (7)	Total expense deductions (8)		
$ 1 - $ 25,000,000	52	$ 58,996,881	$19,795,395	$ 78,792,276	$ 608,467	$11,372,314	$ 69,386,224	$ 81,367,005	$1,076,170	$ 3,650,899
25,000,001 - 50,000,000	28	89,729,054	14,844,242	104,573,296	119,616	14,009,210	98,669,203	112,798,029	185,584	8,410,317
50,000,001 - 100,000,000	24	148,967,840	32,352,455	181,320,295	701,376	33,883,806	163,592,544	198,177,726	289,392	17,146,823
100,000,001 - 150,000,000	6	48,550,988	8,453,914	57,004,902	36,848	10,297,640	50,920,268	61,254,756	58,167	4,308,021
150,000,001 or more	6	98,502,819	12,766,798	111,269,617	.....	20,253,093	109,787,089	130,040,182	.....	18,770,565
Total	116	$444,747,582	$88,212,804	$532,960,386	$1,466,307	$89,816,063	$492,355,328	$583,637,698	$1,609,313	$52,286,625

Size of book value of shares	Nontaxable income (deductible)			Net taxable income** (14)	Book value of shares (15)	North Carolina tax due		
	Interest on N. C. and U. S. bonds (11)	Other deductible income (12)	Total nontaxable income (13)			Excise tax due (16)	Stock tax due (17)	Total tax due (18)
$ 1 - $ 25,000,000	$ 4,051,895	$ 5,966,683	$10,018,578	$131,177	$ 689,557,079	$ 9,838	$ 517,164	$ 527,002
25,000,001 - 50,000,000	3,048,161	3,506,981	6,555,142	18,947	982,453,173	1,421	736,841	738,262
50,000,001 - 100,000,000	5,416,035	5,851,483	11,267,518	.....	1,680,553,287	.....	1,260,415	1,260,415
100,000,001 - 150,000,000	3,110,523	902,863	4,013,386	.....	498,691,897	.....	374,020	374,020
150,000,001 or more	1,938,786	4,527,362	6,466,148	.....	810,031,432	.....	607,524	607,524
Total	$17,565,400	$20,755,372	$38,320,772	$150,124	$4,661,286,868	$11,259	$3,495,964	$3,507,223

Note: The table includes income and expense data from short-period returns for associations that merged during the year with other associations, but does not include the book value of shares for those associations that operated for less than a year. The surviving associations would have reported the value of all shares as of December 31 and remitted the share tax.

*Before deducting nontaxable income.

**Net losses after deducting nontaxable income on 111 returns amounted to $89,148,208.

TABLE 62. BUILDING AND LOAN TAXES, 1981: FEDERAL ASSOCIATIONS BY SIZE OF NET TAXABLE INCOME
(From tax returns filed March 15, 1982)

Size of net taxable income	Number of returns (1)	Gross income			Expenses				Net income* (9)	Net loss* (10)
		Interest on loans (2)	Other income (3)	Total gross income (4)	Bad debt deductions (5)	Other business expenses (6)	Dividends paid (7)	Total expense deductions (8)		
None	71	$610,865,782	$112,124,161	$722,989,943	$1,062,347	$126,341,089	$656,044,411	$783,447,847	$933,407	$61,391,311
Total	71	$610,865,782	$112,124,161	$722,989,943	$1,062,347	$126,341,089	$656,044,411	$783,447,847	$933,407	$61,391,311

Size of net taxable income	Nontaxable income (deductible)			Net taxable income (14)	Book value of shares (15)	North Carolina tax due		
	Interest on N. C. and U. S. bonds (11)	Other deductible income (12)	Total nontaxable income (13)			Excise tax due (16)	Stock tax due (17)	Total tax due (18)
None	$26,057,812	$30,638,952	$56,696,764	$ .....[a]	$6,557,865,092	$	$4,918,400	$4,918,400
Total	$26,057,812	$30,638,952	$56,696,764	$ .....[a]	$6,557,865,092	$	$4,918,400	$4,918,400

Note: All associations did not have a net operating loss since substantial amounts of income are nontaxable.

*Before deducting nontaxable income.

[a]Net losses after deducting nontaxable income on all 71 returns amounted to $117,154,668.

TABLE 63. BUILDING AND LOAN TAXES, 1981: FEDERAL ASSOCIATIONS BY SIZE OF BOOK VALUE OF SHARES
(From tax returns filed March 15, 1982)

Size of book value of shares	Number of returns (1)	Gross income			Expenses				Net income* (9)	Net loss* (10)
		Interest on loans (2)	Other income (3)	Total gross income (4)	Bad debt deductions (5)	Other business expenses (6)	Dividends paid (7)	Total expense deductions (8)		
$ 1 - $ 50,000,000	22	$ 72,558,830	$ 12,695,367	$ 85,254,197	$ 326,572	$ 13,744,068	$ 76,524,340	$ 90,594,980	$363,819	$ 5,704,602
50,000,001 - 100,000,000	26	167,429,012	27,834,861	195,263,873	303,258	33,440,517	177,235,265	210,979,040	374,418	16,089,585
100,000,001 - 150,000,000	9	91,076,575	16,419,068	107,495,643	83,027	18,676,767	97,232,792	115,992,586	195,170	8,692,113
150,000,001 - 200,000,000	5	82,919,409	14,010,280	96,929,689	.....	17,282,323	88,778,827	106,061,150	.....	9,131,461
200,000,001 or more	9	196,881,956	41,164,585	238,046,541	349,490	43,197,414	216,273,187	259,820,091	.....	21,773,550
Total	71	$610,865,782	$112,124,161	$722,989,943	$1,062,347	$126,341,089	$656,044,411	$783,447,847	$933,407	$61,391,311

Size of book value of shares	Nontaxable income (deductible)			Net taxable income** (14)	Book value of shares (15)	North Carolina tax due		
	Interest on N. C. and U. S. bonds (11)	Other deductible income (12)	Total nontaxable income (13)			Excise tax due (16)	Stock tax due (17)	Total tax due (18)
$ 1 - $ 50,000,000	$ 2,219,505	$ 5,183,350	$ 7,402,855	$	$ 764,642,409	$	$ 573,483	$ 573,483
50,000,001 - 100,000,000	5,626,935	7,839,510	13,466,445	.....	1,773,914,695	.....	1,330,436	1,330,436
100,000,001 - 150,000,000	2,887,501	6,289,810	9,177,311	.....	954,341,005	.....	715,756	715,756
150,000,001 - 200,000,000	3,277,119	4,276,750	7,553,869	.....	830,933,254	.....	623,200	623,200
200,000,001 or more	12,046,752	7,049,532	19,096,284	.....	2,234,633,729	.....	1,675,525	1,675,525
Total	$26,057,812	$30,638,952	$56,696,764	$	$6,557,865,092	$	$4,918,400	$4,918,400

Note: The table includes income and expense data from short-period returns for associations that merged during the year with other associations, but does not include the book value of shares for those associations that operated for less than a year. The surviving associations would have reported the value of all shares as of December 31 and remitted the share tax.

*Before deducting nontaxable income.

**Net losses after deducting nontaxable income on all 71 returns amounted to $117,154,668.

TABLE 64. REVENUE OF THE HIGHWAY FUND BY SOURCES FOR FISCAL YEARS 1979-1980 THROUGH 1981-1982

Sources of revenue	1979-1980		1980-1981		1981-1982		Percent change from 1980-1981 to 1981-1982
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total*	
Motor vehicle revenue:							
Motor fuel tax	$295,142,787	65.6	$282,741,968	62.7	$372,159,077[a]	66.5	31.62
Gasoline inspection fees	$ 8,421,253	1.9	$ 8,108,561	1.8	$ 8,155,841	1.5	0.58
Bus, truck and franchise:							
Bus and franchise	$ 2,699,015	0.6	$ 2,566,014	0.6	$ 2,865,456	0.5	11.67
International registration plan	17,821,765	4.0	17,237,596	3.8	21,163,673	3.8	22.78
Truck plates	39,334,548	8.7	29,325,429[b]	6.5	31,579,692	5.6	7.69
For-hire plates	2,948,083	0.7	2,535,124	0.5	2,518,935	0.5	− 0.64
Total	$ 62,803,411	14.0	$ 51,664,163	11.4	$ 58,127,756	10.4	12.51[c]
Other motor vehicle licenses:							
Automobile plates	$ 40,929,202	9.1	$ 55,712,084[d]	12.4	$ 51,729,441	9.2	− 7.15
Personalized plates	26,340	0.0	41,949	0.0	99,921	0.0	138.20
Motorcycle plates	258,860	0.1	93,518	0.0	.....	.....	.....
Highway usage registration fees	406,180	0.1	419,103	0.1	442,082	0.1	5.48
Total	$ 41,920,582	9.3	$ 56,266,654	12.5	$ 52,271,444	9.3	− 7.10
Other fees:							
Title fees	$ 7,284,232	1.6	$ 7,192,112	1.6	$ 10,267,678	1.8	42.76
Driver licenses	8,957,751	2.0	9,425,245	2.1	21,645,995	3.9	129.66
Automobile safety equipment inspection	1,492,508	0.3	1,504,086	0.3	2,171,590	0.4	44.38
Financial security restoration	202,088	0.0	598,808	0.1	1,124,504	0.2	87.79
Lien recording	412,011	0.1	393,164	0.1	614,500	0.1	56.30
Dealers', manufacturers' license fees	236,794	0.1	290,067	0.1	354,330	0.1	22.15
Overweight/size permits	.....	.....	.....	.....	294,241[e]	0.1	.....
Total	$ 18,585,384	4.1	$ 19,403,482	4.3	$ 36,472,838	6.6	87.97[c]

Gasoline tax refunded to Division of Highways	$ 873,562	0.2	$ 786,514	0.2	$ 928,198	0.2	18.01
Penalties	$ 1,834,919	0.4	$ 2,045,720	0.4	$ 3,602,445	0.6	76.10[c]
Miscellaneous	$ 109,518	0.0	$ 233,170	0.1	$ 737,998	0.1	216.51
Total motor vehicle revenue	$429,691,416	95.5	$421,250,232	93.4	$532,455,597	95.2	26.40
Other revenue:							
Interest on treasurer's investments	$ 17,935,695	4.0	$ 13,854,546	3.1	$ 22,303,044	4.0	60.98
Sundry revenues**	2,474,318	0.5	3,411,280	0.7	2,476,366	0.4	− 27.41
Cancellation of liability to equipment fund	.....	.....	.....	.....	2,258,414	0.4	.....
Contracting authorization	.....	.....	12,700,000[f]	2.8	(11,200,000)[f]	.....	.....
Total other revenue	$ 20,410,013	4.5	$ 29,965,826	6.6	$ 15,837,824	4.8	− 47.15
Total state tax and non-tax revenue	$450,101,429	100.0	$451,216,058	100.0	$548,293,421	100.0	21.51
Federal aid	231,581,748	.....	209,129,349	.....	168,575,798	.....	− 19.39
Total of all Highway Fund revenue***	$681,683,177	.....	$660,345,407	.....	$716,869,219	.....	8.56

Note: Detail may not add to totals due to rounding.

*Percentages based on total before accounting adjustment for contracting authorization.

**Revenues received from property owners, cities and towns participation.

***Excludes General Fund special purpose grants, transfer from reserve for bond debt service, federal "Comprehensive Employment Act" funds, Governor's Highway Safety Program funds, and other federal aid not used directly in highway construction.

[a]Tax rate increased from 9¢ to 12¢ per gallon effective July 1, 1981. Includes $2,853,296 from the levy of an additional 3¢ per gallon on motor fuels inventories on hand as of July 1, 1981, on which 9¢ per gallon had been paid.

[b]Includes certain trailer plates prior to January 1, 1981.

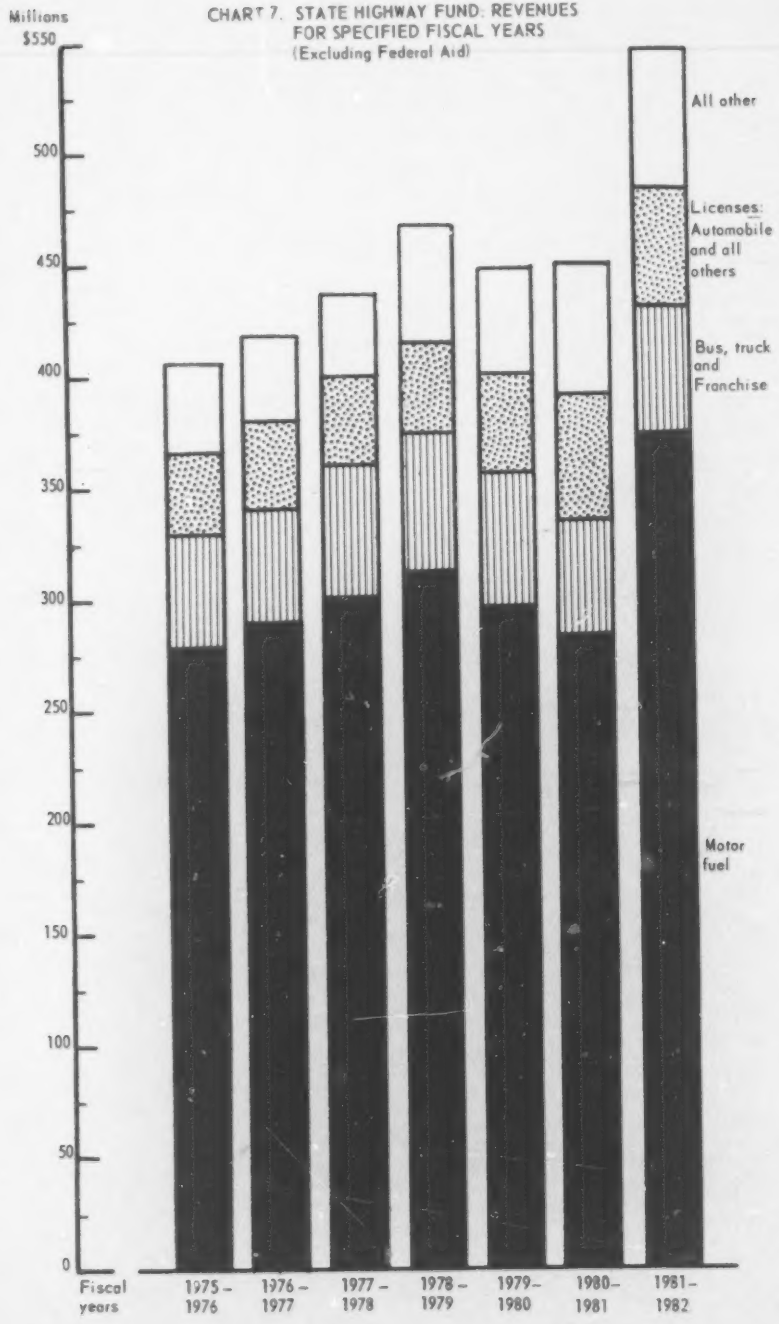
[c]Growth attributable largely to increase in rates or fees effective July 1, 1981, or January 1, 1982.

[d]Motorcycle plates and certain trailer plates included effective January 1, 1981.

[e]New fees which became effective September 1, 1981.

[f]Adjustment to reflect change in method of accounting for long term contracts.

CHART 7. STATE HIGHWAY FUND: REVENUES FOR SPECIFIED FISCAL YEARS
(Excluding Federal Aid)



levied on gross revenue of common carriers of property. This change was effective January 1, 1982.

The law pertaining to registration fees for common carriers of passengers was rewritten to provide for an annual license fee of $75 per year for vehicles of nine-passenger capacity or less. Vehicles having a capacity of more than nine passengers are taxed at the rate of $1.40 per 100 pounds of empty weight. Contract carriers of passengers and certain for-hire passenger carrier vehicles are to be taxed at the same rates as common carriers of passengers. The rate applicable to U-drive-it vehicles having a capacity of more than nine passengers was also changed to $1.40 per 100 pounds of empty weight. These changes were effective January 1, 1982.

During the June 1982 session of the legislature three changes were enacted which affected provisions for refunds of the motor fuels tax. Effective July 1, 1982, the law was amended to provide for a refund of 11¢ of the 12¢ per gallon tax paid on gasoline purchased in North Carolina and exported to another state for sale or use in that state.

Also effective July 1, 1982, the law was amended to provide for a refund of 11¢ of the 12¢ per gallon tax paid on diesel fuel and L.P. gas purchased in North Carolina and exported to another state. Prior to the change, the law authorized a 12¢ per gallon refund.

Another change provided that effective January 1, 1983, motor carriers may obtain a temporary highway fuel use tax permit to operate a motor vehicle in North Carolina without a registration card or identification marker for not more than 20 days. The cost of the permit is $25. Motor carriers who operate exclusively intrastate may file a quarterly report to obtain a refund of the temporary permit fee.

Effective July 1, 1983, volunteer rescue squads may obtain quarterly refunds of 11¢ of the 12¢ per gallon tax paid on gasoline.

Numerous other changes were enacted by the 1981 General Assembly which related to the registration, licensing, and operation of motor vehicles. However, these changes have no significant impact on revenue or do not have general application.

TABLE 65. ANNUAL COLLECTIONS OF MOTOR FUELS TAXES AND INSPECTION FEES AND ALLOCATIONS TO MUNICIPALITIES UNDER THE POWELL ACT FOR SPECIFIED FISCAL YEARS

Fiscal year	Net collections				Percent change in total from prior year	Powell Act allocations**
	11¢ per gallon (roads)*	1¢ per gallon (debt service)	¼¢ per gallon (inspection fee)	Total (12¼¢)		
1960-61	$ 88,360,322	$ 15,531,212	$ [a]	$ 103,891,534	4.9	$ 7,356,136
1961-62	91,590,899	16,106,413	[a]	107,697,312	3.7	7,640,708
1962-63	97,124,017	16,800,103	[a]	113,924,120	5.8	8,078,232
1963-64	99,891,385	17,534,904	4,292,691	121,718,980	6.8	8,324,555
1964-65	105,366,862	18,484,491	4,515,780	128,367,133	5.5	8,776,009
1965-66	111,938,286	19,595,137	4,795,870	136,329,293	6.2	9,325,192
1966-67	119,615,164	20,899,023	5,118,904	145,633,091	6.8	9,959,055
1967-68	125,038,346	21,948,400	5,345,550	152,332,296	4.6	10,416,425
1968-69	134,804,576	23,395,354	5,759,193	163,959,123	7.6	11,232,098
1969-70	188,751,473*	24,763,829	6,088,091	219,603,393	33.9	11,909,266
1970-71	200,547,271	26,057,774	6,422,506	233,027,551	6.1	12,523,711
1971-72	217,438,835	28,210,781	6,951,855	252,601,471	8.4	27,031,936[b]
1972-73	233,924,139	30,299,163	7,476,703	271,700,005	7.6	29,295,989
1973-74	237,521,274	30,786,684	7,626,373	275,934,331	1.6	29,574,961
1974-75	234,983,632	30,474,406	7,528,797	272,986,835	(1.1)	29,366,486
1975-76	246,256,313	31,936,647	7,921,187	286,114,147	4.8	30,747,712
1976-77	256,358,809	33,332,861	8,272,939	297,964,609	4.1	32,017,463
1977-78	268,283,350	34,727,248	8,621,329	311,631,927	4.6	33,506,577[c]
1978-79	277,503,359	35,967,593	8,916,971	322,387,923	3.5	34,647,042[c]
1979-80	261,173,822	33,968,965	8,421,253	303,564,040	(5.8)	32,640,779
1980-81	250,076,698	32,665,270	8,108,56.	290,850,529	(4.2)	31,350,689
1981-82	339,394,440*[d]	32,764,637	8,155,841	380,314,918	30.8	43,060,115[b]

*Six cents per gallon prior to July 1, 1969; eight cents per gallon July 1, 1969, through June 30, 1981.

**State aid to municipalities for maintenance of city streets not a part of the highway system. Amounts are shown by year in which revenues were collected. These allocations are distributed in the fiscal year following the fiscal year in which collected.

[a]Prior to July 1, 1963, inspection fees collected on highway use motor fuels were placed in State's General Fund.

[b]Allocation based on ½¢ per gallon prior to fiscal year 1971-72; changed to 1¢ per gallon effective July 1, 1971, and changed to 1⅓¢ per gallon effective July 1, 1981.

[c]Reflects minor adjustments made after initial allocations.

[d]Includes $2,853,296 from the levy of an additional 3¢ per gallon on motor fuels inventories on hand as of July 1, 1981, on which 8¢ per gallon had been paid.

PART IV
TAX REVENUE FOR THE LOCAL GOVERNMENTS

For the past five fiscal years the local governments in North Carolina have had tax levies (including their shares of State taxes) in excess of one billion dollars. Their taxes were more than $1.5 billion in fiscal year 1981-82 reflecting 9 percent growth over 1980-81. The growth in 1980-81 was 10 percent and their taxes were about $1.4 billion.

The dollar gain in fiscal year 1981-82 was almost $125 million compared to a gain of $126.5 million in fiscal year 1980-81. The slightly smaller growth in 1981-82 was due to smaller growth in property tax levies. Total property tax levies were up $87 million in 1981-82 compared to $103 million in 1980-81. On the other hand, the local sales tax showed a gain of $17 million in 1981-82 and $12 million in 1980-81.

While the revenue from the local sales tax has grown rapidly since its inauguration in 1971, the property tax continues to be by far the most important source of tax revenue for local governments and provides over five times as much revenue as the one percent local sales tax.[1] The growth rates for the property tax were 8.1 percent and 10.7 percent in fiscal years 1981-82 and 1980-81, respectively. The total property tax levies of the counties, municipalities, and special districts were about $1.15 billion in 1981-82 and $1.06 billion in 1980-81. The total number of jurisdictions levying property taxes in 1981-82 was 1,142. In addition to the 100 counties, there were 461 municipalities and 581 special districts with property tax levies. The number of special districts by type of district is given in Table 66. The levies of the special districts are collected by the counties except for five school districts whose levies are collected by cities.

The local sales tax provided over $223 million in tax revenue for the cities and counties in fiscal year 1981-82. All but one county, Burke, had the tax in fiscal year 1981-82 and these 99 counties shared the revenues with 472 municipalities.[2] The counties received over two thirds of the revenue, but in some counties the revenue was shared with special districts. Counties sharing the revenue on the basis of ad valorem levies must share with special districts that have property tax levies. Counties opting for distribution on a population basis do not share the revenue with special tax districts. Of the 39 counties sharing the revenue on the basis of ad valorem levies, 26 counties contained special districts that levied property taxes and shared in the proceeds from the sales tax. These special districts received about $1.6 million or over two percent of the total distributions to counties using the ad valorem basis for sharing.

Fifty-eight counties shared local sales tax revenues with their municipalities on the basis of population. Two additional counties, Hyde and Currituck, are on the population basis of distribution but have no incorporated municipalities. This group accounted for almost two thirds of the total revenues distributed from the local sales tax in fiscal year 1981-82. For these 60 counties and their municipalities there was a growth of 7.6 percent in their sales tax revenue in 1981-82.

Table 67. This table summarizes all of the tax revenue data for the counties, municipalities, and special districts which are provided in the various tables of Part IV. Certain limitations to these data should be noted. The property tax amounts are levies instead of collections. Poll tax data shown for years prior to July, 1972, are levies. The remainder of the data are either actual collections or distributions. The license and dog taxes are actual collections by the counties and cities. The amounts shown for the shared taxes (intangibles, alcoholic beverage, and utility franchise taxes) are the amounts **received** from the State by the local governments during the fiscal year. The sales tax data are amounts received after the State has deducted administrative costs. Thus the revenue data in Table 67 contain levies, collections, local sales tax distributions, and shared taxes. Since the property tax levies are the largest item, the term "local levies" is used to include such levies, local collections, local sales tax distributions, and the shared taxes other than the State aid from the gasoline tax.

Table 67 gives the total revenue from shared taxes for the counties and for the cities. Table 68 provides the amounts of each tax separately for the counties and for the cities. In addition, the amounts received by the cities from the gasoline tax are given in Table 68. The gasoline tax revenue has been treated as State aid and does not appear in Table 67 as shared revenue.

County Taxation. In fiscal year 1981-82 county tax levies as shown in Table 67 were three times as much as they were 10 years earlier in fiscal year 1971-72. The primary cause of the very substantial growth in this period was the steady rise in property tax levies equivalent to an annual growth rate in excess of 10 percent. Second in importance was the adoption of the one percent local sales tax by 99 counties. These two taxes accounted for 95 percent of total county tax revenue in fiscal year 1981-82.

During the past two fiscal years the county taxes increased 9.7 percent and 10.3 percent. The higher percentage occurred in 1981-82 and is attributable in part to an increase of $14.5 million in sales tax revenue compared to an increase of $6 million in 1980-81. The property tax levies posted gains of $70.3 million and $68 million for the two years, the smaller growth occurring in fiscal year 1980-81.

The property tax levies amounted to more than three fourths of the counties' tax revenue in each of the past two fiscal years. For several years the growth and importance of this tax have been sustained more by rising property values than by rising tax rates. The weighted average county-wide tax rate for the 100 counties has been fairly stable for three years. (See Table 75.) Since the 100 percent ratio became mandatory in 1974, the total assessed value of all property has grown at an annual compound rate of more than 11½ percent. During this period the weighted average tax rate has dropped more than 5½ cents.

[1]It should be noted that, since its inception, annual revenue growth from the one percent sales tax has been influenced considerably by increases in the number of counties levying the tax as well as by inflation.
[2]Twenty-one municipalities received shares from more than one county.

TABLE 66. NUMBER OF SPECIAL TAX DISTRICTS BY TYPE IN NORTH CAROLINA, FISCAL YEARS 1979-1980 THROUGH 1981-1982

Type	Fiscal year		
	1979-80	1980-81	1981-82
Fire	420	456	485
City School	30	29	29
County School Districts	11	11	11
Sanitary	28	33	30
County School Units	4	4	4
Miscellaneous	25	21	18
Hospital	5	4	4
Total	523	558	581

It is difficult to compare the change in total assessed value of property during the past 10 years with the growth in total county levies. The values for 1971-72 reflect the fractional assessment ratios in use prior to 1974 and thus cannot be compared to the 1981-82 values based on the mandatory 100 percent ratio. Since the adoption of the 100 percent ratio in 1974-75 the total assessed value has more than doubled.

During this seven-year period the assessed value of real property has grown at a slightly higher rate than the assessed value of tangible personal property and caused a small change in the relative importance of real property in the overall tax base. The assessed value of real property grew 16 percent in 1980-81 and 13 percent in 1981-82 while personal property values rose 9.3 percent and 11½ percent, respectively. The value of public service company property, the smallest of the three property groups, was up about 11.7 percent and 7.2 percent during the two years. The property of public service companies represented less than 9½ percent of the property tax base for the 100 counties in fiscal year 1981-82. Real property was 60½ percent of the base and personal about 30 percent. See Table 72 for assessed values of real, tangible personal, and public service company property for the past 13 years. The table also contains assessed value of classified intangible property, thereby covering all property subject to taxation in North Carolina.

After the property tax and the local sales tax, the shared taxes are the next most important source of tax revenue for the counties. The counties receive revenue from the intangibles tax, the beer excise tax, the unfortified wine excise tax, and the fortified wine excise tax.[1] For the counties the intangibles tax revenue far exceeds the revenue from the two alcoholic beverage taxes. In 1980-81 the counties received $27 million and in 1981-82, $31.2 million. These amounts were a little over 3 percent of total county tax revenues. As the data in Table 68 indicate, the shares of the intangibles tax may fluctuate from year to year due to the effects of the business cycle on values of intangible property. In two of the past 10 years the counties experienced declines in their revenue from the intangibles tax. In contrast, the revenues from the beer and wine excise taxes have risen every year throughout the 10-year period. The change in 1981-82 was almost 24 percent and in 1980-81, about 11 percent. The counties have received annually over $5 million from the beverage taxes for the past five years including 1981-82 when they received a record $7.4 million. Over 80 percent of the beverage tax revenue is from the beer excise tax. There were 59 counties in 1981-82 receiving shares of the beverage taxes.

County Revaluation Schedule. Counties are required by statute to revalue real property every eight years. The provisions setting forth this requirement were first enacted by the 1959 General Assembly and were also included in the Machinery Act when it was rewritten in 1971. To implement octennial revaluation the 100 counties are divided into eight groups with the provision that each year a group of counties must revalue. Under the 1959 law a county could revalue earlier than required by the schedule. Twelve counties actually revalued ahead of schedule and so the county groups in the schedule in the 1971 Machinery Act differ slightly from those in the 1959 schedule.

Prior to 1974, counties could use fractional assessment ratios which had to be applied to all taxable property, real or personal. However, effective January 1, 1974, all property must be assessed at full value; fractional ratios are no longer permitted.

The last year of revaluation of each county is shown in Table 84. When revaluations are made, most of the counties contract with a professional firm to have their real property appraised. Fifteen counties revalued real property in 1981. The total assessed value of real property in the 15 counties increased 118 percent and the total assessed value of all property was 70 percent greater in 1981 than in 1980. All 15 counties reduced their tax rates so that the aggregate increase in property tax levies amounted to only 6.5 percent. Table 70 provides comparative data for the 15 counties to permit analysis of the effect of revaluation on the tax base and tax levies. Note that three counties actually reduced their levies as well as their rates.

Twelve counties revalued real property in 1980. The percentage change in total real property value was not as great as for the 15 counties that revalued in 1981. The growth was 102 percent for real property while the total value of all property in the 12 counties was up 61 percent. All of the 12 counties reduced their tax rates. Total property tax levies for the 12 counties rose by 8.9 percent and two counties reduced both their levies and their rates. Table 71 provides data showing values before and after the 1980 revaluations.

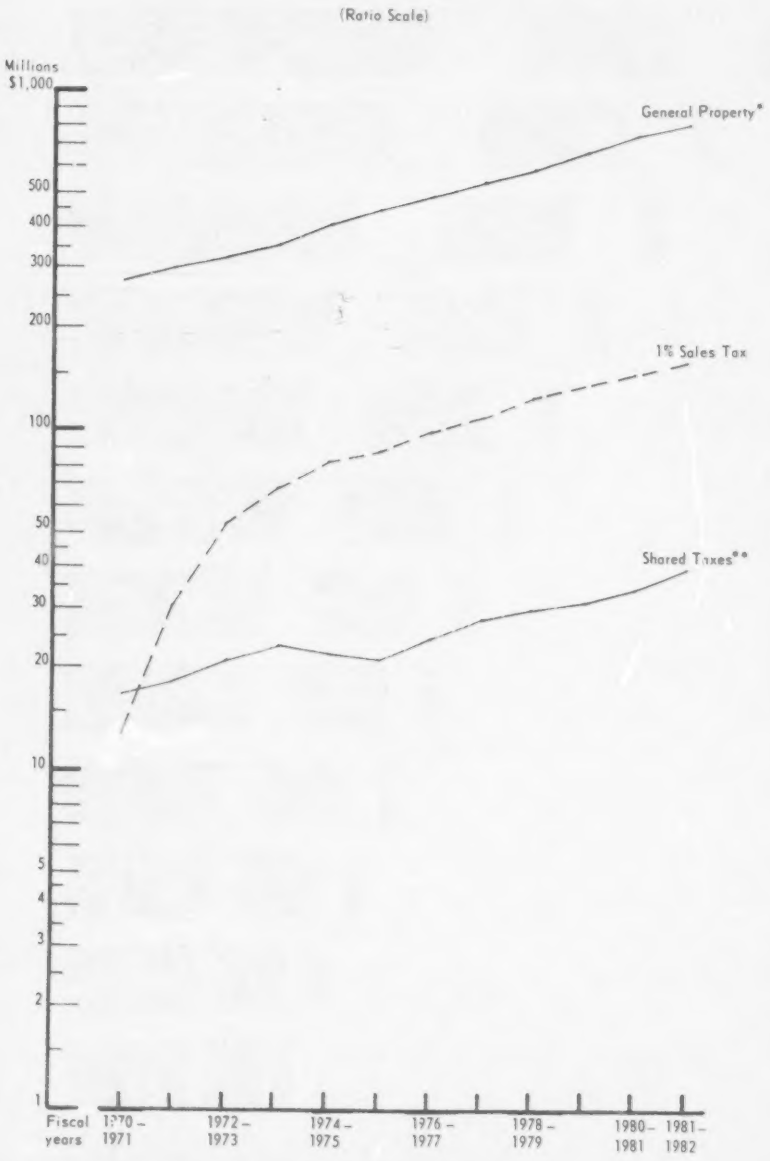
Municipal Taxes. Total municipal taxes are a little more than half as much as those of the counties. Like the counties, the municipalities derive most of their tax revenue from the property tax. On the other hand, municipalities receive more than one sixth of their tax revenue from revenues shared with the State. In fiscal year 1981-82 the municipalities received more than twice as much "shared revenue" as the counties.

About two thirds of the tax revenues of the municipalities comes from the general property tax compared to three fourths for the counties. During 1981-82 the total assessed valuation of property inside municipalities grew at a slightly lower rate than the total assessed valuation in rural areas and property tax levies of municipalities grew at a substantially lower rate than county property tax levies.

The total taxes for municipalities for the past two fiscal years, including the State shared taxes and the local sales tax, were $457.2 million in 1980-81 and $495.4 million in 1981-82. See Table 67 and Chart 10 for data and graphic presentation of annual municipal revenue for specified fiscal years. The $41.5 million increase in fiscal year 1980-81 was the largest growth in a single year during the 13-year period covered in Table 67. That year a substantial gain in property taxes was coupled with a very large growth in the utility franchise tax received from the State. In comparison the gain in fiscal year 1981-82 was $38.2 million. The smaller increase was due primarily to a smaller dollar gain in property taxes accompanied by a growth of less than 4 percent in the local sales tax. The increase of 16.4 percent in revenue from shared taxes was greater than in 1980-81.

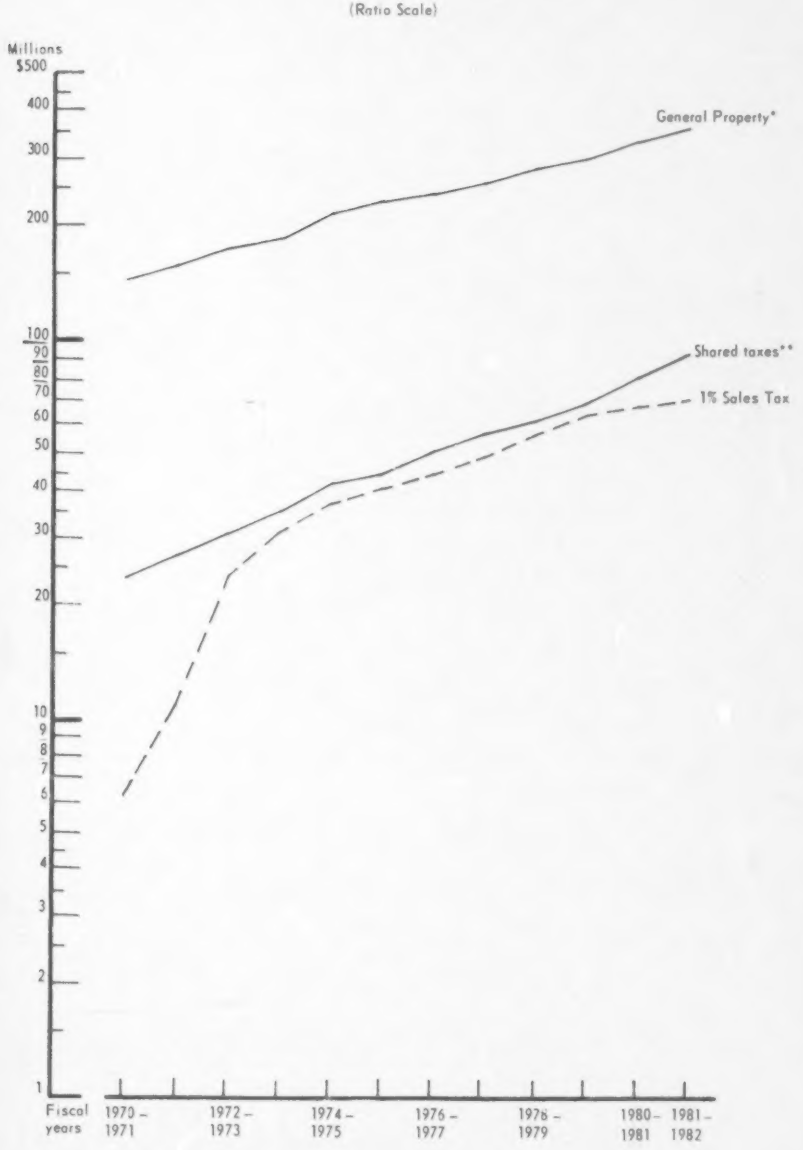
[1]See the section of this report titled "The Beverage Taxes" for discussion of the 1979 legislation increasing the local share of the ***unfortified*** wine excise tax collections and the new provision requiring the State to share ***fortified*** wine excise tax collections with the local governments.

CHART 7. COUNTY GOVERNMENT REVENUES: LOCALLY LEVIED TAXES, 1% LOCAL SALES TAX, AND SHARED TAXES FOR SPECIFIED FISCAL YEARS (Excludes Federal Aid and Federal Revenue-Sharing grants)



*Includes all property, license, dog, etc. taxes except sales tax.
**County government share of tax on intangible personal property and beer and wine excise taxes.

CHART 10. MUNICIPAL GOVERNMENT REVENUES: LOCALLY LEVIED TAXES, 1% LOCAL SALES TAX, AND SHARED TAXES FOR SPECIFIED FISCAL YEARS
(Excludes Federal Aid and Federal Revenue-Sharing grants)



*Includes all property, license, dog, etc. taxes except sales tax.
**Municipal government share of franchise gross receipts tax, intangible personal property and beer and wine excise taxes.

The amounts of State shared taxes and State aid from gasoline taxes received by cities and towns over the past 12 years are given in Table 68. Until 1976-77 the gasoline tax was the most important of the four taxes shown in the table. The franchise tax became the largest of the four taxes in 1976-77 after an 18½ percent increase compared to about 5 percent for the gasoline tax. In 1981-82 the franchise tax revenues received by the cities exceeded the aid from the gasoline taxes by $33 million.

The intangibles tax, shared by all municipalities levying property taxes, yielded almost $14.6 million for the cities for fiscal year 1981-82, about $2 million more than in 1980-81 and the largest dollar growth in the history of the tax. Since the decline in the shares of intangibles taxes that took place in 1975-76, the shares of the cities have increased each year at an annual compound rate of over 8½ percent.

Beer and unfortified wine excise taxes produced $8.8 million for the cities for fiscal year 1981-82. Not all municipalities received revenue from the beer and wine excise taxes. In 1981-82, 363 cities and towns shared the revenues from these taxes with the State; this compares with 472 municipalities that obtained sales tax revenue from the one percent local sales tax.

The local sales tax revenue does not appear with the shared taxes in Table 68 because it is a local tax. The counties impose the tax and the State collects and administers it.

District Taxes. The special districts levy property taxes only. Their total levies during fiscal year 1980-81 were $61.7 million, an increase of 14.6 percent over the preceding year. District levies in fiscal year 1981-82 amounted to $57.8 million, a decline of 6.3 percent from 1980-81. Levies for school districts or school units were 71 percent of the total district levies in 1981-82. Apart from school districts, fire protection and sanitary districts are the most numerous types of districts. These two types of districts had levies totaling $14.6 million in 1980-81 and $17 million in 1981-82.

School district levies for the 1981-82 fiscal year are presented in Table 88. The school districts were divided into two major groups for the table. Group I includes the counties in which all property would be subject to a levy imposed by either a city or county school district. For example, property located in Durham County is subject either to the Durham City school tax or to the Durham County school tax depending on whether or not the property is located inside or outside the Durham City School District. The taxes imposed by districts in Group I are collected by the counties. Group II includes counties which have special school districts that cover only a part of the county area. For example, in Alamance County the only school district is the Burlington School District. Any property located outside the Burlington School District would not be subject to a school district levy. As indicated in the table, the total assessed value of property lying within these various districts throughout the state was in excess of $23.2 billion. In the last two years the total school district levies imposed on this property amounted to $47 million in 1980-81 and over $40.8 million in 1981-82. Four counties had county-wide school supplements in 1981-82. These counties are not listed in Table 88 as the school tax rate is uniform throughout the county and is included in the county-wide levies for these counties. The statutory limitation on supplemental school tax rates for current expense is 50 cents except in districts having a population of 100,000 or more where the limit is 60 cents.

Changes in the Machinery Act Enacted by the 1981 General Assembly. Numerous changes were made to the Machinery Act by the 1981 General Assembly. Some of the most important changes affected the provisions for the homestead exemption for the elderly and/or the permanently and totally disabled.

The 1979 legislature had enacted, effective January 1, 1980, a deadline of April 15 for applications for the homestead exemption. In its first session the 1981 General Assembly extended the deadline for 1980 applications to April 15, 1981. The extension applied only to applications previously due April 15, 1980.

In the same session the General Assembly removed the requirement that taxpayers approved for the homestead exemption must reapply annually. A taxpayer qualifying in 1981 or subsequent years does not have to reapply unless he changes his residence. However, a taxpayer must notify the tax supervisor by April 15 of a year in which he becomes ineligible for the exemption or be subject to substantial penalties.

The homestead exemption was again amended during the October 1981 session to increase the maximum amount of the exemption from $7,500 to $8,500, effective January 1, 1982. The law was further amended to provide that the State would reimburse the local governments for 15 percent of the local property tax levies lost due to the homestead exemption. Claims for the reimbursement must be filed with the Department of Revenue on September 1 each year. Supplementary claims may be filed on December 1. During the June 1982 session, the General Assembly authorized that funds for the reimbursement and the costs of administration be taken from either the cigarette tax collections or the alcoholic beverages tax collections. Amounts reimbursed during fiscal year 1982-83 were withheld from the cigarette tax collections.

Two new sections of the law were enacted during the first session of the 1981 General Assembly, both effective January 1, 1982. "Bill and hold" goods were added to the special classes of property to be excluded from the tax base, but are excluded only for the tax year immediately following transfer of title. "Bill and hold" goods are articles of tangible personal property manufactured in North Carolina for the account of a nonresident customer and held by the manufacturer for shipment.

A new article was added to the law to tax the lessees and users of cropland or forestland owned by the United States, the State, a county or a municipal corporation when the land is used in connection with a business operated for profit.

A number of other changes were enacted during the first session of the legislature that were limited in scope or were to clarify existing law. Effective January 1, 1982, owners of property designated as historic property subject to taxation at 50 percent of true value do not have to reapply annually for the exemption.

The law was amended effective July 1, 1981, to specify that payment of taxes for the three years (instead of five) immediately preceding the disqualification of agricultural, horticultural or forestland from being taxed at

TABLE 67. TOTAL TAX LEVIES OF LOCAL GOVERNMENTS BY TYPES OF TAXES FOR SPECIFIED FISCAL YEARS
(Amounts are in dollars)

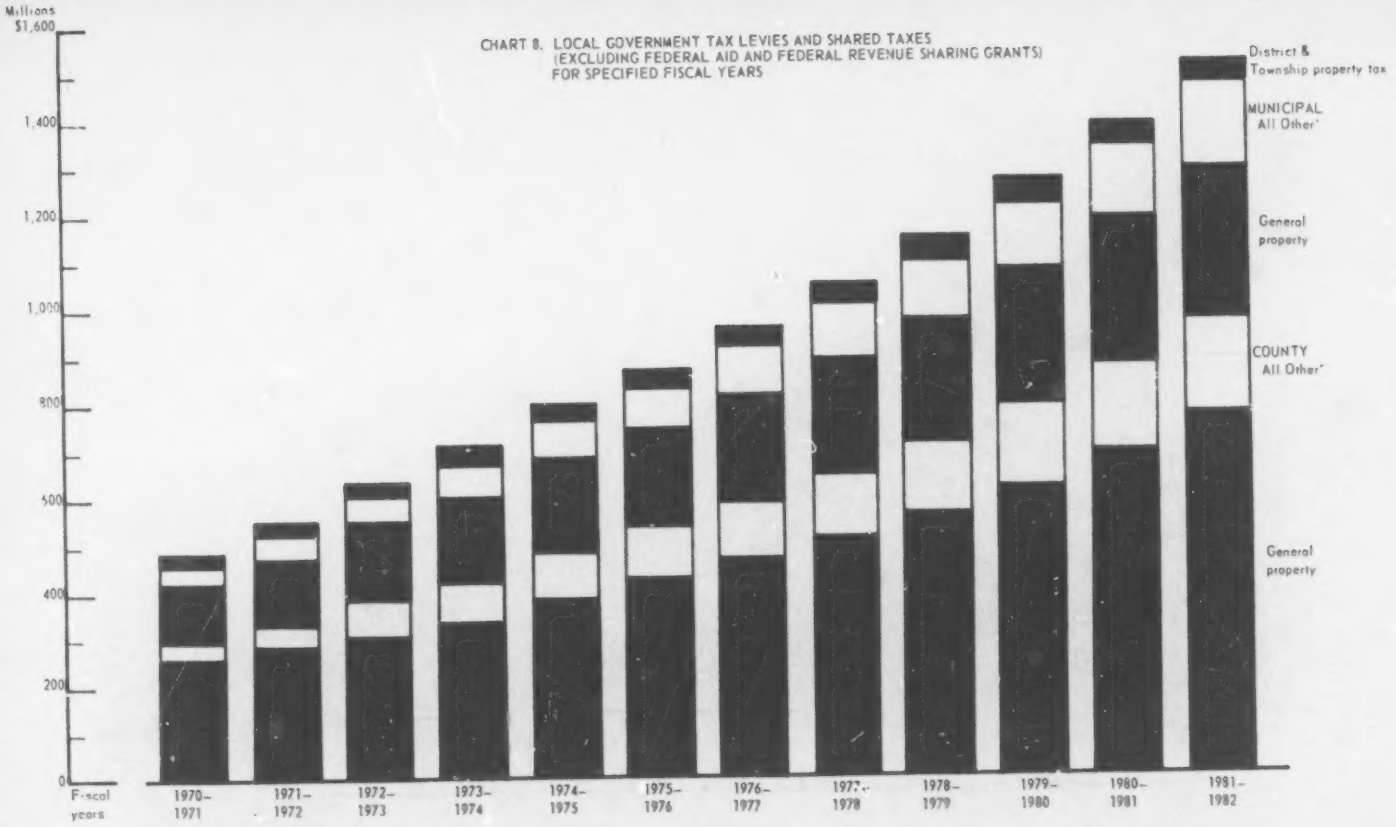
Fiscal year	County levies						Municipal levies					District and township (general property only)	Total levies of all local governments
	General property tax	Poll, license and dog taxes	Excise stamp tax on convey-ances	Sales tax	Intangibles and beverage taxes* (county share)	Total county	General property tax	Poll and license taxes	Sales tax	Intangibles, beverage and utility taxes* (municipal share)	Total municipal		
1969-1970	$241,137,616	$2,763,120	$1,374,296	$ 4,038,906	$17,048,161	$266,362,099	$122,790,122	$ 4,681,443	$ 2,661,324	$18,608,902	$148,741,791	$25,836,439	$ 440,940,329
1970-1971	263,511,498	2,815,307	1,348,694	12,745,127	16,615,045	297,035,671	133,547,927	4,936,501	6,239,144	23,246,237	167,969,809	28,087,659	493,093,139
1971-1972	284,398,399	2,911,229	1,626,081	29,752,207	17,851,935	336,539,851	146,263,651	5,027,681	13,749,665	26,485,084	191,526,081	29,719,762	557,785,694
1972-1973	308,096,117	1,682,320[a]	2,357,034	52,532,325	20,425,159	385,092,955	162,650,702	5,288,001[a]	23,733,877	30,740,564	222,413,144	32,718,775	640,224,874
1973-1974	337,605,270	1,782,909	2,989,334	67,566,807	23,034,217	432,978,537	173,137,711	5,864,360	30,807,792	34,301,632	244,111,495	36,681,317	713,771,349
1974-1975	383,731,721	1,718,166	2,999,112	79,250,256	21,911,852	489,611,107	198,029,202	5,716,535	36,235,309	40,859,652	280,840,698	33,131,935	803,583,740
1975-1976	429,814,760	1,091,801	2,735,196	84,831,087	21,083,356	539,556,200	213,976,430	6,487,068	39,426,987	43,436,049	303,326,534	38,250,202	881,132,936
1976-1977	471,647,611	1,134,202	3,202,180	94,630,336	23,872,424	594,486,753	224,822,892	7,666,024	43,426,089	50,110,725	326,025,730	39,559,623	960,072,106
1977-1978	514,662,763	1,174,617	4,113,154	106,371,010	27,792,513	654,114,057	239,509,510	7,560,755	48,461,241	55,988,902	351,520,408	44,676,136	1,050,310,601
1978-1979	560,983,294	1,447,856	4,770,383	120,686,067	28,974,288	716,861,888	256,639,445	7,865,660	55,143,827	60,372,201	380,021,133	49,799,276	1,146,682,297
1979-1980	627,232,527	1,521,553	5,250,336	133,502,141	31,018,404	798,524,961	280,201,410	8,192,688	61,254,165	66,057,579	415,705,842	53,818,586	1,268,049,389
1980-1981	695,230,986	1,429,895	4,636,811	141,461,864	32,963,324	875,722,880	307,123,416	9,563,894	64,980,330	75,494,117	457,161,757	61,675,373	1,394,560,010
1981-1982	765,512,691	1,576,813	4,725,510	155,948,241	38,584,550	966,347,805	327,357,127	12,819,925	67,477,338	87,745,903	495,400,293	57,797,049	1,519,545,147

Note: License and excise stamp tax collections reported in year following year in which collected. Sharp annual changes in total sales tax revenue have occurred because of increases in the number of counties levying the tax.

*See Table 68 for detail of the local shares of state intangibles, beverage and utility taxes.

[a]Poll tax discontinued effective July 1, 1972.

CHART 8. LOCAL GOVERNMENT TAX LEVIES AND SHARED TAXES (EXCLUDING FEDERAL AID AND FEDERAL REVENUE SHARING GRANTS) FOR SPECIFIED FISCAL YEARS



*"All Other" category includes shared taxes and 1% local sales tax.

TABLE 68. LOCAL GOVERNMENT SHARES OF STATE ADMINISTERED TAX LEVIES BY TYPES OF TAXES FOR DESIGNATED FISCAL YEARS

(Amounts are shown by year in which received by local governments)

Fiscal year	County shares		Municipal shares				Total
	Intangibles taxes	Beer and wine excise taxes	Intangibles taxes	Beer and wine excise taxes	Utility franchise taxes	Gasoline taxes	
1969-1970	$14,084,542	$2,963,619	$ 7,718,715	$3,341,874	$ 7,548,313[a]	$11,232,098	$ 46,889,161
1970-1971	13,528,536	3,086,509	7,266,103	3,491,577	12,488,557[b]	11,909,266	51,770,548
1971-1972	14,437,024	3,414,911	7,710,763	4,089,612	14,684,709	12,523,711	56,860,730
1972-1973	16,518,811	3,906,348	9,043,832	4,705,451	16,991,281	27,031,936[c]	78,197,659
1973-1974	18,861,304	4,172,913	10,462,221	5,167,610	18,671,801	29,295,989	86,631,838
1974-1975	17,638,797	4,273,055	9,518,884	5,960,288	25,380,480	29,574,961	92,346,465
1975-1976	16,603,822	4,479,534	8,875,343	6,316,347	28,244,359	29,366,486	93,885,891
1976-1977	19,096,626	4,775,798	9,917,398	6,704,255	33,489,072	30,747,712	104,730,861
1977-1978	22,790,438	5,002,075	11,381,388	7,094,041	37,513,473	32,017,463	115,798,878
1978-1979	23,654,092	5,320,196	11,463,327	7,593,096	41,315,778	33,502,143	122,848,632
1979-1980	25,654,932	5,363,472	12,114,819	8,217,378	45,725,382	34,650,125	131,726,108
1980-1981	27,001,730	5,961,594[d]	12,600,855	9,427,914[d]	53,465,348	32,640,779	141,098,220
1981-1982	31,205,019	7,379,531	14,580,569	8,800,785	64,364,549	31,350,689	157,681,142

Note: The municipal shares of the gasoline revenues are distributed as appropriations from the State Highway Fund and are not included in the tables of tax revenues of the municipal governments.

[a] Effective July 1, 1969, municipalities' share of gross receipts tax on utilities increased from 1/8 to 1/3 of tax collected on sales within municipalities.

[b] Effective July 1, 1970, municipalities' share increased from 1/3 to 1/2.

[c] Share of gasoline tax revenue received by municipalities changed from 1/2¢ per gallon to 1¢ per gallon.

[d] Local share of wine excise taxes increased as follows: unfortified wine, from 50% to 62% of collections; fortified wine, from no share to 22% of collections.

TABLE 69. TOTAL ASSESSED VALUE OF SPECIFIED CLASSES OF PROPERTY LOCALLY TAXABLE IN NORTH CAROLINA FOR SPECIFIED FISCAL YEARS

(Assessments are as of January 1, preceding beginning of fiscal year)

Fiscal year	Real property outside municipalities	Real property in municipalities	Tangible personal property	Corporate excess of railway and public service companies	Grand total all property locally taxable
1969-1970	$ 5,670,269,586	$ 6,143,893,528	$ 5,507,541,024	$ 659,588,967	$ 17,981,293,105
1970-1971	6,428,729,489	6,057,573,168	6,077,577,561	721,933,240	19,285,813,458
1971-1972	7,438,043,018	6,786,955,030	6,616,187,021	809,774,124	21,650,959,193
1972-1973	7,420,045,129	7,328,080,485	7,202,261,876	2,598,851,172[a]	24,549,238,662
1973-1974	8,931,979,245	8,670,542,922	8,777,087,981	3,089,389,781	29,468,999,929
1974-1975	15,495,206,419	14,563,395,449	15,877,290,831	5,682,894,386	51,618,787,085[b]
1975-1976	18,207,321,643	16,744,802,232	18,026,360,657	6,418,707,603	59,397,192,135
1976-1977	20,797,516,446	18,069,744,758	18,911,239,174	7,025,593,265	64,804,093,643
1977-1978	23,456,015,783	20,367,905,122	21,151,113,181	7,455,022,210	72,430,056,296
1978-1979	25,030,199,129	21,017,934,693	24,191,210,411	7,869,912,535	78,109,256,768
1979-1980	28,560,596,898	22,836,639,835	27,534,767,412	8,694,018,304	87,626,022,449
1980-1981	33,016,593,092	26,662,160,813	30,096,636,217	9,709,847,057	99,485,237,179
1981-1982	37,513,246,863	29,935,881,662	33,553,596,924	10,406,803,732	111,409,529,181

Note: The term "corporate excess" is applicable only for fiscal years prior to 1972-73. The term applied to public service company property valuations certified to the counties and cities by the State. The amounts certified were the "excess" of the total company (unitary) value in North Carolina above the sum of the valuations of the company's property that was by statute subject to valuation by the counties.

[a] Procedures for valuing public service companies changed and statutory definition of public service company or public utility broadened.

[b] Beginning January 1, 1974 all real and tangible personal property assessed at 100% of appraised value statewide.

its present use value would extinguish all liens on the property arising from its former taxation at present use value.

In the appraisal and assessment of real property, effective July 1, 1981, acreage or poundage allotments for any farm commodity are not listed as a separate element of taxation but may be considered as a factor in determining true value.

Also effective July 1, 1981, the Department of Revenue was authorized to provide certain specified information to local tax authorities to assist them in collecting county and municipal taxes.

Other changes dealt with the listing of real property characteristics in preparation for revaluation, the extension of the power to compromise to the county board of equalization and review or other special boards with regard to taxes on discovered property, the separate designation of lienholders in property tax foreclosure actions, and the use of registered mail for serving notices of attachment or garnishment.

During the June 1982 session the legislature recodified and expanded the law which excluded from the tax base property used for pollution abatement purposes. The statute was rewritten to allow the exclusion of property whose **primary** purpose is the prevention or reduction of air pollution or water pollution resulting from the discharge of sewage or waste; and thus removed the former requirement that the property be used **exclusively** for such purposes. Also, the requirement for a certificate of approval from the Environmental Management Commission was removed.

The changes with respect to pollution abatement property also established a new class of property to be excluded from the tax base. The primary purpose of the property in the new class must be to prevent or reduce air pollution **inside** commercial or industrial establishments for the protection of the employees' health.

At the time of preparation of this report a bill was before the 1983 legislature that would substantially change these amendments relating to pollution abatement equipment and this bill would become effective January 1, 1983, if enacted.

Public Service Company Valuation. Under the Machinery Act the Department of Revenue is given the authority to value those public service companies which come within the definition of public service company set forth in the Machinery Act. Briefly, these companies include: companies subject to regulation by the Interstate Commerce Commission, Federal Power Commission, Federal Communications Commission, Federal Aviation Agency, or the North Carolina Utilities Commission.

Each public service company is valued annually by the Department of Revenue and valuations of property for each company are certified by the Department to each county in which the company had property. Table 77 summarizes for the past two fiscal years the valuations of all public service companies by type with a separation between system and non-system property.

The total valuation of each company in each of the major utility groups is given in the series of tables numbered 78 through 83. Each railroad company's valuation appears in Table 78. Gas companies are covered in Table 79. Telephone companies, pipeline companies, power companies, and electric membership corporations are in the succeeding tables.

The valuations for the two major categories of taxable property — real and tangible personal — and the public service company valuations are presented for each county in Table 84. The relative importance of public service company property in the tax base of each county can be determined from the data in this table. From the totals in Table 84 it can be seen that property of public service companies constitutes about 9 percent of the property tax base for the 100 counties.

The provisions of the Machinery Act relating to the valuation of public service companies have been summarized in earlier biennial reports issued by the Department of Revenue. Since the 1981 General Assembly made no changes in these provisions, the summary contained in the 1978 biennial report is still current. The 1979 General Assembly enacted certain changes with respect to appeals by public service companies which were concerned with differences in levels of assessment and did not alter the determination of the unitary value and apportionment of this value to the local governments by the Department of Revenue.

Local Government Sales and Use Taxes. Ninety-nine counties (including Mecklenburg) levy the one percent local sales tax. All counties except Mecklenburg impose their taxes under the 1971 Local Government Sales and Use Tax Act. The Mecklenburg tax was imposed under a 1967 law applying only to that county. Most of the counties enacted the tax in the spring and summer of 1971. By the end of calendar year 1971 sixty-four counties had levied the tax. In 1972 fifteen more counties passed the tax and in 1973 thirteen additional counties started using this source of tax revenue. Two counties adopted the tax in 1974 and one adopted it in 1975. One county passed the tax in 1977 and Person County passed the tax effective October 1, 1978. Scotland County was the latest to pass the tax, effective February 1, 1979, and left Burke County the lone county without the tax. Burke County held an election in May, 1980, and the tax was defeated.

County and city governments received over $206.4 million from the sales and use tax in 1980-81 and over $223.4 million in 1981-82. Some of the impact of the sales tax on local finances in 1981-82 can be measured by determining the property tax rate necessary to develop the same revenue as the sales tax. Among the 99 counties receiving sales tax revenue in 1981-82 the county-wide property tax rate equivalents vary from $.05 to $.34.

The Local Government Data. In addition to the tables which have been discussed in the foregoing pages, other compilations of valuations, tax rates and levies of local units are given in this section. The basic data were tabulated from the reports submitted by the local governments and from the annual reports received from the public service corporations by the Ad Valorem Tax Division of the Department of Revenue. The data are tabulated each year but some of the data are only published for alternate years. The basic data included in this report are for the assessment year of 1981. The property tax levies and collections are to support the local units for the fiscal year 1981-82.

TABLE 73. ASSESSED VALUATION OF PROPERTY LOCALLY TAXABLE BY LOCATION OF THE PROPERTY FOR DESIGNATED FISCAL YEARS

Fiscal year	Assessed valuation		Total
	Rurally located property	Municipally located property	
1969-1970	$ 9,152,046,852	$ 8,829,246,253	$ 17,981,293,105
1970-1971	9,898,831,582	9,386,981,876	19,285,813,458
1971-1972	11,289,193,026	10,361,766,167	21,650,959,193
1972-1973	12,655,307,667	11,893,930,995	24,549,238,662
1973-1974	15,507,661,950	13,961,337,979	29,468,999,929
1974-1975*	27,661,391,735	23,957,395,350	51,618,787,085
1975-1976	32,023,659,529	27,373,532,606	59,397,192,135
1976-1977	35,635,870,898	29,168,222,745	64,804,093,643
1977-1978	39,688,346,838	32,741,709,458	72,430,056,296
1978-1979	43,411,666,017	34,697,590,751	78,109,256,768
1979-1980	49,479,969,880	38,146,052,569	87,626,022,449
1980-1981	55,938,963,325	43,546,273,854	99,485,237,179
1981-1982	62,967,219,041	48,442,310,140	111,409,529,181

Note: Rural property is all property outside of the limits of any municipality. Therefore, much suburban property is included in the classification of rural property.

*Beginning January 1, 1974 all real and tangible personal property assessed at 100% of appraised value statewide.

TABLE 76. TOTAL PROPERTY TAXES LEVIED BY SPECIAL TAX DISTRICTS FOR DESIGNATED FISCAL YEARS

Fiscal year	School district levies	All other district levies	Total
1969-1970	$23,235,805	$ 2,600,634	$25,836,439
1970-1971	25,098,704	2,988,953	28,087,657
1971-1972	26,359,793	3,359,969	29,719,762
1972-1973	28,805,803	3,912,972	32,718,775
1973-1974	32,088,150	4,593,167	36,681,317
1974-1975	26,960,417	6,171,518	33,131,935
1975-1976	30,600,067	7,650,135	38,250,202
1976-1977	30,836,936	8,722,687	39,559,623
1977-1978	34,952,473	9,723,663	44,676,136
1978-1979	38,622,223	11,177,053	49,799,276
1979-1980	40,395,952	13,422,634	53,818,586
1980-1981	47,015,875	14,659,498	61,675,373
1981-1982	40,827,979	16,969,070	57,797,049

TABLE 78. TOTAL VALUATION OF ALL RAILROAD PROPERTY FOR THE YEAR 1981-82

(Valuation as of January 1, 1981)

Name of Company	System Valuation	Non-System Valuation	Total Valuation
Aberdeen and Rockfish Railroad Company	$ 775,000	$ 584,944	$ 1,359,944
Alexander Railroad Company	800,000	90,520	890,520
Atlantic and North Carolina Railroad Company	1,800,000	1,345,950	3,145,950
Atlantic and Western Railroad Company	200,000	66,080	266,080
Auto-Train Corporation	1,449,999	.....	1,449,999
Beaufort and Morehead Railroad Company	475,000	.....	475,000
Cape Fear Railways, Inc.	45,000	.....	45,000
Cliffside Railroad Company	100,000	1,850	101,850
Clinchfield Railroad Company	39,999,998	103,137	40,103,135*
Durham and Southern Railroad Company	654,603	.....	654,603*
High Point, Thomasville & Denton Railroad Company	575,000	1,840	576,840*
Laurinburg and Southern Railroad Company	2,199,999	1,067,220	3,267,219
Louisville and Nashville Railroad Company	130,000	.....	130,000*
National Railroad Passenger Corporation (Amtrak)	2,611,594	.....	2,611,594
Norfolk and Western Railway Company	7,151,523	83,823	7,235,346*
Norfolk, Franklin and Danville Railway Company	775,000	4,000	779,000*
Norfolk Southern Railway Company	37,436,224	369,252	37,805,476*
Seaboard Coastline Railroad Company	126,992,043	9,322,174	136,314,217*
Southern Railway System	180,926,061	7,327,020	188,253,081*
Warrenton Railway System	75,000	22,250	97,250
Winston-Salem Southbound Railroad Company	6,750,000	137,770	6,887,770*
Yancey Railroad Company	150,000	79,320	229,320
Total	$412,072,044	$20,607,150	$432,679,194

*Estimated valuations. Final valuations have not been certified by the Department of Revenue due to appeals filed by these companies.

TABLE 79. TOTAL VALUATION OF ALL GAS COMPANIES FOR THE YEAR 1981-82

(Valuation as of January 1, 1981)

Name of Company	System Valuation	Non-System Valuation	Total Valuation
North Carolina Gas Service	$ 4,900,000	$161,843	$ 5,061,843
North Carolina Natural Gas Company	51,275,000	409,512	51,684,512
Piedmont Natural Gas Company, Inc.	106,193,427	.....	106,193,427
Public Service Company of North Carolina, Inc.	109,500,000	.....	109,500,000
United Cities Gas Company	2,450,000	.....	2,450,000
Total	$274,318,427	$571,355	$274,889,782

TABLE 80. TOTAL VALUATION OF ALL TELEPHONE COMPANIES FOR THE YEAR 1981-82
(Valuation as of January 1, 1981)

Name of Company	System Valuation	Non-System Valuation	Total Valuation
American Telephone and Telegraph Company	$ 93,800,000	$	$ 93,800,000
Barnardsville Telephone Company	725,000	.....	725,000
Carolina Telephone and Telegraph Company	629,585,078	63,340	629,648,418
Central Telephone Company	168,000,000	.....	168,000,000
Citizens Telephone Company	11,650,000	38,940	11,688,940
Concord Telephone Company	40,300,000	.....	40,300,000
Continental Telephone Company of Virginia	615,000	.....	615,000
Ellerbe Telephone Company	1,550,000	.....	1,550,000
General Telephone Company of the Southeast	113,311,264	65,650	113,376,914
Heinz Telephone Company	17,725,000	.....	17,725,000
Lexington Telephone Company	14,000,000	.....	14,000,000
Mebane Home Telephone Company	4,550,000	.....	4,550,000
Mid-Carolina Telephone Company	66,700,000	8,000	66,708,000
North State Telephone Company	41,400,000	.....	41,400,000
Randolph Telephone Company	2,200,000	.....	2,200,000
Saluda Mountain Telephone Company	360,000	.....	360,000
Sandhill Telephone Company	2,350,000	.....	2,350,000
Service Telephone Company	835,000	.....	835,000
Southern Bell Telephone Company	1,488,723,104	1,898,757	1,490,621,861
Westco Telephone Company	30,963,370	.....	30,963,370
Western Carolina Telephone Company	51,172,196	.....	51,172,196
Total	$2,780,515,012	$2,074,687	$2,782,589,699

TABLE 81. TOTAL VALUATION OF PIPELINE AND TELEGRAPH COMPANIES FOR THE YEAR 1981-82
(Valuation as of January 1, 1981)

Name of Company	System Valuation	Non-System Valuation	Total Valuation
Pipeline Companies:			
Air Force Pipeline Company	$ 250,000	$	$ 250,000
Colonial Pipeline Company	149,249,998	.....	149,249,998*
Dixie Pipeline Company	5,730,000	.....	5,730,000
Exxon Pipeline Company	2,500,000	.....	2,500,000
Plantation Pipeline Company	36,636,387	.....	36,636,387
Transcontinental Gas Pipeline Company	85,181,218	.....	85,181,218
Telegraph Companies:			
Western Union Telegraph Company	5,998,109	.....	5,998,109
Total	$285,545,712	$	$285,545,712

*Estimated valuation. Final valuation has not been certified by the Department of Revenue due to appeal filed by this company.

TABLE 82. TOTAL VALUATION OF ALL ELECTRIC POWER COMPANIES FOR THE YEAR 1981-82

(Valuation as of January 1, 1981)

Name of Company	System Valuation	Non-System Valuation	Total Valuation
Carolina Power and Light Company	$2,805,319,449	$ 3,582,257	$2,808,901,706
Crisp Power Company	70,000	.....	70,000
Duke Power Company	3,065,679,049	7,835,258	3,073,514,307
Laurel Hill Electric Company	212,000	.....	212,000
Nantahala Power and Light Company	34,600,000	2,161,136	36,761,136
Pinehurst, Inc.	2,430,000	.....	2,430,000
Virginia Electric and Power Company	160,766,849	361,350	161,128,199
Total	$6,069,077,347	$13,940,001	$6,083,017,348

TABLE 70. COMPARISONS OF VALUATIONS, TAX RATES, AND LEVIES FOR 15 COUNTIES BEFORE AND AFTER REAL PROPERTY REVALUATIONS
(1981 revaluations)

Counties	Valuation[a]				County-wide tax rate per $100 valuation	County-wide property tax levies
	Real property	Tangible personal property	Public service company property	Total		
Caldwell						
1981	$ 884,350,900	$ 361,235,728	$ 58,096,957	$ 1,303,683,585	$ .51	$ 6,648,797
1980	392,091,018	336,556,997	53,982,970	782,630,985	.85	6,652,378
% Change	+125%	+7%	+8%	+67%	−40%	—
Carteret						
1981	890,036,967	125,734,782	45,563,774	1,061,335,523	.41	4,350,918
1980	433,934,758	122,408,216	42,752,055	599,095,029	.67	4,013,490
% Change	+105%	+3%	+7%	+77%	−39%	+8%
Columbus						
1981	467,318,835	246,306,323	40,749,965	754,375,123	.86	6,487,626
1980	239,680,995	154,842,064	44,544,389	439,067,448	1.30	5,707,877
% Change	+95%	+59%	−8%	+72%	−34%	+14%
Currituck						
1981	299,937,331	33,262,792	17,267,050	350,467,173	.50	1,769,798
1980	133,431,961	20,014,999	15,213,648	168,660,608	1.07	1,780,047
% Change	+125%	+66%	+13%	+108%	−53%	−1%
Davidson						
1981	1,673,991,269	645,672,028	131,991,219	2,451,654,516	.45	11,027,296
1980	831,480,301	599,572,645	129,062,380	1,560,115,326	.60	9,853,243
% Change	+101%	+8%	+2%	+57%	−25%	+12%
Gaston						
1981	1,844,976,110	1,021,729,142	369,531,261	3,236,236,513	.62	20,387,271
1980	977,373,150	965,856,750	279,846,410	2,223,076,310	.85	18,896,148
% Change	+89%	+6%	+32%	+46%	−27%	+8%
Greene						
1981	212,566,003	49,152,766	9,206,575	270,925 344	.84	2,275,876
1980	86,768,218	48,543,320	8,799,247	144,110 785	1.46	2,103,829
% Change	+145%	+1%	+5%	+88%	−42%	+8%

Lenoir						
1981	869,560,570	378,725,547	38,344,349	1,286,630,466	.52	6,686,740
1980	350,584,460	323,465,912	39,718,845	713,769,217	.90	6,421,020
% Change	+148%	+17%	−3%	+80%	−42%	+4%
Madison						
1981	130,335,311	29,476,500	24,484,068	184,295,879	.75	1,382,219
1980	63,084,387	29,692,505	21,748,601	114,525,493	1.15	1,317,043
% Change	+107%	+1%	+13%	+61%	−35%	+5%
Orange						
1981	1,476,255,993	235,330,363	90,056,674	1,801,643,030	.544	9,803,347
1980	621,900,188	196,624,082	80,303,442	898,827,712	.995	8,907,943
% Change	+137%	+20%	+12%	+100%	−45%	+10%
Pitt						
1981	1,577,340,493	497,354,459	52,920,199	2,127,615,151	.54	11,489,122
1980	636,882,011	438,154,437	49,347,812	1,124,384,260	1.03	11,629,586
% Change	+148%	+13%	+7%	+89%	−48%	−1%
Richmond						
1981	421,631,783	250,176,568	66,708,735	738,517,086	.595	4,394,177
1980	193,042,105	189,590,297	65,265,138	447,897,540	.97	4,344,617
% Change	+118%	+32%	+2%	+65%	−39%	+1%
Swain						
1981	112,239,773	27,797,416	10,650,411	150,687,600	.45	678,094
1980	44,541,545	25,259,590	9,064,106	78,865,241	.70	552,057
% Change	+152%	+10%	+18%	+91%	−36%	+23%
Tyrrell						
1981	100,565,087	18,440,658	3,225,407	122,231,152	.66	806,725
1980	39,361,336	13,449,403	3,099,038	55,909,777	1.31	732,418
% Change	+155%	+37%	+4%	+119%	−50%	+10%
Washington						
1981	244,301,687	65,876,619	12,884,760	323,063,066	.61	1,970,685
1980	94,246,622	57,813,260	12,489,375	164,549,257	1.04	1,719,986
% Change	+159%	+14%	+3%	+96%	−41%	+15%
Totals 1981	$11,205,408,112	$3,986,271,691	$971,681,404	$16,163,361,207		$90,158,691
1980	5,138,403,055	3,521,844,477	855,237,456	9,515,484,988		84,631,682
% Change	+118%	+13%	+14%	+70%		+7%

*The valuations are as of January 1 of the indicated year. The valuations for 1981 are thus applicable for fiscal year 1981-82; the valuations for 1980 are applicable for fiscal year 1980-81.

TABLE 71. COMPARISONS OF VALUATIONS, TAX RATES, AND LEVIES FOR 12 COUNTIES BEFORE AND AFTER REAL PROPERTY REVALUATIONS
(1980 revaluations)

Counties	Valuation*				County-wide tax rate per $100 valuation	County-wide property tax levies
	Real property	Tangible personal property	Public service company property	Total		
Camden						
1980	$ 96,248,796	$ 18,024,294	$ 4,290,069	$ 118,563,159	$ .55	$ 652,097
1979	40,194,512	13,431,068	3,989,000	57,614,580	.95	547,339
% Change	+139%	+34%	+8%	+106%	−42%	+19%
Cherokee						
1980	317,717,540	31,321,781	13,538,230	362,577,551	.42	1,522,826
1979	70,327,160	33,691,314	12,804,184	116,822,658	.82	957,946
% Change	+352%	−7%	+6%	+210%	−49%	+59%
Cleveland						
1980	898,857,795	526,028,492	105,179,898	1,530,066,185	.60	9,180,397
1979	456,718,580	463,778,847	101,229,487	1,021,726,914	.83	8,480,333
% Change	+97%	+13%	+4%	+50%	−28%	+8%
Cumberland						
1980	2,156,266,165	713,932,145	133,960,180	3,004,158,490	.85	25,535,484
1979	1,316,099,189	608,539,385	126,655,111	2,051,293,685	1.12	22,974,489
% Change	+64%	+17%	+6%	+46%	−24%	+11%
Guilford						
1980	5,920,289,083	2,146,445,866	454,606,289	8,521,341,238	.3421	29,143,782
1979	2,804,600,984	1,936,522,767	412,213,924	5,153,337,675	.5286	27,232,397
% Change	+111%	+10%	+10%	+65%	−35%	+7%
Harnett						
1980	444,604,683	163,966,492	49,081,100	657,652,275	.89	5,795,268
1979	217,060,200	166,695,038	46,382,787	430,138,025	1.05	4,516,449
% Change	+105%	−2%	+6%	+53%	−15%	+28%

Haywood						
1980	581,496,835	183,083,430	45,857,508	810,437,773	.69	5,592,021
1979	281,611,926	171,163,326	44,326,137	497,101,389	1.14	5,666,956
% Change	+106%	+7%	+3%	+63%	−40%	−1%
Lee						
1980	516,221,466	215,049,244	35,731,398	767,002,108	.63	4,825,830
1979	228,201,539	175,461,206	31,758,282	435,421,027	1.02	4,441,294
% Change	+126%	+23%	+12%	+76%	−38%	+9%
Montgomery						
1980	319,570,124	106,366,828	30,059,551	455,996,503	.46	2,097,589
1979	161,573,825	100,144,246	29,385,963	291,104,034	.79	2,299,722
% Change	+98%	+6%	+2%	+57%	−42%	−9%
Northampton						
1980	194,910,201	61,911,476	54,049,901	310,871,578	.81	2,518,059
1979	85,215,580	59,199,535	34,419,439	178,834,554	1.10	1,967,180
% Change	+129%	+5%	+57%	+74%	−26%	+28%
Pamlico						
1980	141,291,854	27,545,356	8,142,410	176,979,620	.62	1,096,015
1979	46,775,079	25,420,738	7,901,962	80,097,779	1.25	1,001,232
% Change	+202%	+8%	+3%	+121%	−50%	+9%
Robeson						
1980	743,297,270	288,250,728	104,750,069	1,136,298,067	.83	9,273,112
1979	384,961,720	281,734,840	102,305,554	769,002,114	1.20	9,228,025
% Change	+93%	+2%	+2%	+48%	−31%	+1%
Totals 1980	$12,330,771,812	$4,481,926,132	$1,039,246,603	$17,851,944,547		$97,232,480
1979	6,093,340,294	4,035,782,310	953,371,830	11,082,494,434		89,313,362
% Change	+102%	+11%	+9%	+61%		+9%

*The valuations are as of January 1 of the indicated year. The valuations for 1980 are thus applicable for fiscal year 1980-81; the valuations for 1979 are applicable for fiscal year 1979-80.

TABLE 72. ASSESSED VALUE OF ALL PROPERTY SUBJECT TO TAXATION IN NORTH CAROLINA

(Assessments are as of January 1, preceding beginning of fiscal year)

Fiscal year	Real property other than that included in public utility excess	Tangible personal property other than that included in public utility excess	Corporate excess of railroads and public utilities	Total property subject to local tax rates	Classified intangible property	Total all property
1969-1970	$11,814,163,114	$ 5,507,541,024	$ 659,588,967	$ 17,981,293,105	$11,426,551,284	$ 29,407,844,389
1970-1971	12,486,302,657	6,077,577,561	721,933,240	19,285,813,458	12,189,553,046	31,475,366,504
1971-1972	14,224,998,048	6,616,187,021	809,774,124	21,650,959,193	13,889,359,752	35,540,3[illegible]8,945
1972-1973	14,748,125,614	7,202,261,876	2,598,851,172[a]	24,549,238,662	16,053,793,974	40,603,0[illegible],636
1973-1974	17,602,522,167	8,777,087,981	3,089,389,781	29,468,999,929	15,593,121,642	45,062,12[illegible]571
1974-1975	30,058,601,868	15,877,290,831	5,682,894,386	51,618,787,085	15,561,327,800	67,180,114[illegible]185[b]
1975-1976	34,952,123,875	18,026,360,657	6,418,707,603	59,397,192,135	17,128,935,578	76,526,12[illegible],713
1976-1977	38,867,261,204	18,911,239,174	7,025,593,265	64,804,093,643	20,015,249,974	84,819,343,617
1977-1978	43,823,920,905	21,151,113,181	7,455,022,210	72,430,056,296	20,902,841,670	93,332,897,966
1978-1979	46,048,133,822	24,191,210,411	7,869,912,535	78,109,256,768	22,805,743,030	100,914,999,798
1979-1980	51,397,236,733	27,534,767,412	8,694,018,304	87,626,022,449	24,005,035,620	111,631,058,069
1980-1981	59,678,753,905	30,096,636,217	9,709,847,057	99,485,237,179	26,143,627,272	125,628,864,451
1981-1982	67,449,128,525	33,553,596,924	10,406,803,732	111,409,529,181	30,272,941,640	141,682,470,821

Note: The term "corporate excess" is applicable only for fiscal years prior to 1972-73. The term applied to public service company property valuations certified to the counties and cities by the State. The amounts certified were the "excess" of the total company (unitary) value in North Carolina above the sum of the valuations of the company's property that was by statute subject to valuation by the counties.

[a] Procedures for valuing public service companies changed and statutory definition of public service company or public utility broadened.

[b] Beginning January 1, 1974 all real and tangible personal property assessed at 100% of appraised value statewide.

TABLE 74. LOCAL PROPERTY TAX LEVIES BY LOCATION OF PROPERTY AND TAX JURISDICTIONS FOR SPECIFIED FISCAL YEARS

Fiscal year	Rurally located property			Municipally located property				All property wherever located			
	County-wide taxes	District or township taxes	Total	County-wide taxes	District or township taxes	Municipal taxes	Total	County-wide taxes	District or township taxes	Municipal taxes	Total
1969-1970	$124,437,673	$ 7,404,455	$131,842,128	$116,699,943	$18,431,984	$122,790,122	$257,922,049	$241,137,616	$25,836,439	$122,790,122	$ 389,764,177
1970-1971	136,755,429	8,018,602	144,774,031	126,756,069	20,069,055	133,547,927	280,373,051	263,511,498	28,087,657	133,547,927	425,147,082
1971-1972	150,541,851	8,686,216	159,228,067	133,856,548	21,033,546	146,263,651	301,153,745	284,398,399	29,719,762	146,263,651	460,381,812
1972-1973	160,775,342	9,911,075	170,686,417	147,320,775	22,807,700	162,650,702	332,779,177	308,096,117	32,718,775	162,650,702	503,465,594
1973-1974	182,295,968	12,135,516	194,431,484	155,309,202	24,545,801	173,137,711	352,992,814	337,605,270	36,681,317	173,137,711	547,424,298
1974-1975	202,307,972	11,427,352	213,735,324	181,423,749	21,704,583	198,029,202	401,157,534	383,731,721	33,131,935	198,029,202	614,892,858
1975-1976	229,166,595	12,770,246	241,936,841	200,648,165	25,479,956	213,976,430	440,104,551	429,814,760	38,250,202	213,976,430	682,041,392
1976-1977	254,916,968	13,469,087	268,386,055	216,730,643	26,090,536	224,822,892	467,644,071	471,647,611	39,559,623	224,822,892	736,030,126
1977-1978	281,425,683	16,249,856	297,675,539	233,237,080	28,426,280	239,509,510	501,172,870	514,662,763	44,676,136	239,509,510	798,848,409
1978-1979	306,786,578	18,511,495	325,298,073	254,196,716	31,287,781	256,639,445	542,123,942	560,983,294	49,799,276	256,639,445	867,422,015
1979-1980	342,669,752	22,481,933	365,151,685	284,562,775	31,336,653	280,201,410	596,100,838	627,232,527	53,818,586	280,201,410	961,252,523
1980-1981	387,150,259	26,234,144	413,384,403	308,080,727	35,441,229	307,123,416	650,645,372	695,230,986	61,675,373	307,123,416	1,064,029,775
1981-1982	427,718,247	25,970,491	453,688,738	337,794,444	31,826,558	327,357,127	696,978,129	765,512,691	57,797,049	327,357,127	1,150,666,867

TABLE 75. WEIGHTED AVERAGES OF PROPERTY TAX RATES PER $100 OF ASSESSED VALUATION BY TAX JURISDICTIONS AND BY LOCATION OF PROPERTY, FOR SPECIFIED FISCAL YEARS

Fiscal year	Rurally located property			Municipally located property				All property wherever located	
	County-wide rate	District or township rate	Total	County-wide rate	District or township rate	Municipal rate	Total	County-wide rate	All jurisdictions
1969-1970	$1.360	$.081	$1.441	$1.322	$.207	$1.391	$2.920	$1.341	$2.167
1970-1971	1.382	.081	1.463	1.350	.214	1.423	2.987	1.366	2.204
1971-1972	1.334	.077	1.410	1.292	.203	1.412	2.906	1.314	2.126
1972-1973	1.270	.078	1.349	1.239	.192	1.368	2.798	1.255	2.051
1973-1974	1.176	.078	1.254	1.112	.176	1.240	2.528	1.146	1.858
1974-1975*	.731	.041	.773	.757	.091	.827	1.674	.743	1.191
1975-1976	.716	.040	.756	.733	.093	.782	1.608	.724	1.147
1976-1977	.715	.038	.753	.743	.089	.771	1.603	.728	1.136
1977-1978	.709	.041	.750	.712	.087	.731	1.530	.711	1.103
1978-1979	.707	.042	.749	.733	.090	.740	1.562	.718	1.111
1979-1980	.693	.045	.738	.746	.082	.734	1.563	.716	1.097
1980-1981	.692	.047	.739	.708	.081	.705	1.494	.699	1.069
1981-1982	.679	.041	.720	.697	.066	.676	1.439	.687	1.032

Note: Averages were computed by dividing assessed valuation for designated location into levy for indicated jurisdiction and location.

*Beginning January 1, 1974 all real and tangible personal property assessed at 100% of appraised value statewide.

TABLE 77. SUMMARY OF VALUATION OF PROPERTY OF PUBLIC SERVICE CORPORATIONS FOR THE YEARS 1980-81 AND 1981-82

Type of utility	1980-81			1981-82		
	System Valuation*	Non-system Valuation**	Total	System Valuation*	Non-system Valuation**	Total
Railroads	$ 411,832,540	$19,791,280	$ 431,623,820[a]	$ 412,072,044	$20,607,150	$ 432,679,194[a]
Electric power companies	5,658,231,219	12,497,405	5,670,728,624	6,069,077,347	13,940,001	6,083,017,348
Electric membership corporations	284,948,892	162,730	285,111,622	321,130,498	149,730	321,280,228
Gas companies	257,345,181	818,842	258,164,023	274,318,427	571,355	274,889,782
Telephone companies	2,582,945,147	1,407,190	2,584,352,337	2,780,515,012	2,074,687	2,782,589,699
Telegraph companies	5,497,835	.....	5,497,835	5,998,109	.....	5,998,109
Pipeline companies	259,552,675	.....	259,552,675[a]	279,547,603	.....	279,547,603[a]
Airline companies	55,231,715	.....	55,231,715	66,997,451	.....	66,997,451
Busline companies	12,535,799	.....	12,535,799	14,579,098	.....	14,579,098
Motor freight carriers	147,048,607	.....	147,048,607	145,225,220	.....	145,225,220
Total	$9,675,169,610	$34,677,447	$9,709,847,057	$10,369,460,809	$37,342,923	$10,406,803,732

*System property means the real property and tangible and intangible personal property used by a public service company in its public service activities.

**Non-system property means the real property and tangible and intangible personal property (except that assessed under Schedule H of the Revenue Act) owned by a public service company but not used in its public service activities.

[a]Includes estimated valuations for public service companies for which final valuations have not been certified by the Department of Revenue due to appeals filed by these companies.

TABLE 83. TOTAL VALUATION OF ELECTRIC MEMBERSHIP CORPORATIONS FOR THE YEAR 1981-82
(Valuation as of January 1, 1981)

Name of Company	System Valuation	Non-System Valuation	Total Valuation
Albemarle Electric Membership Corporation	$ 3,262,211	$	$ 3,262,211
Blue Ridge Electric Membership Corporation	26,056,215	.....	26,056,215
Blue Ridge Mountain Electric Membership Corporation	4,008,982	.....	4,008,982
Broad River Electric Cooperative, Inc.	11,000	.....	11,000
Brunswick Electric Membership Corporation	20,366,820	.....	20,366,820
Carteret-Craven Electric Membership Corporation	10,587,449	117,000	10,704,449
Central Electric Membership Corporation	5,370,254	.....	5,370,254
Crescent Electric Membership Corporation	19,724,382	.....	19,724,382
Davidson Electric Membership Corporation	15,860,792	.....	15,860,792
Edgecombe-Martin Electric Membership Corporation	6,181,033	.....	6,181,033
Four County Electric Membership Corporation	16,089,330	.....	16,089,330
French Broad Electric Membership Corporation	14,910,181	.....	14,910,181
Halifax Electric Membership Corporation	5,171,584	.....	5,171,584
Harker's Island Electric Membership Corporation	615,286	.....	615,286
Haywood Electric Membership Corporation	8,034,101	.....	8,034,101
Jones-Onslow Electric Membership Corporation	15,652,192	3,600	15,655,792
Lumbee River Electric Membership Corporation	14,496,606	25,930	14,522,536
Mecklenburg Electric Cooperative	15,000	.....	15,000
Mountain Electric Cooperative	3,483,632	.....	3,483,632
Pee Dee Electric Membership Corporation	8,168,380	.....	8,168,380
Piedmont Electric Membership Corporation	12,072,976	.....	12,072,976
Pitt and Greene Electric Membership Corporation	4,541,781	.....	4,541,781
Randolph Electric Membership Corporation	15,514,274	1,700	15,515,974
Roanoke Electric Membership Corporation	5,744,427	.....	5,744,427
Rutherford Electric Membership Corporation	21,637,752	.....	21,637,752
South River Electric Membership Corporation	13,873,006	.....	13,873,006
Surry-Yadkin Electric Membership Corporation	10,439,536	.....	10,439,536
Tideland Electric Membership Corporation	10,021,001	1,500	10,022,501
Tri-County Electric Membership Corporation	9,981,932	.....	9,981,932
Tri-State Electric Cooperative	133,076	.....	133,076
Union Electric Membership Corporation	13,428,971	.....	13,428,971
Wake Electric Membership Corporation	5,676,336	.....	5,676,336
Total	$321,130,498	$149,730	$321,280,228

TABLE 84. VALUATIONS OF REAL AND TANGIBLE PERSONAL PROPERTY, VALUATIONS OF PUBLIC SERVICE COMPANIES, LAST YEAR OF REVALUATION, AND COUNTY-WIDE TAX RATES, BY COUNTIES, FOR FISCAL YEAR 1981-1982

Counties	Valuation				Last year of revaluation**	County-wide tax rate per $100 valuation
	Real property	Tangible personal property	Public service company property*	Total		
Alamance	$ 992,188,178	$ 580,024,438	$ 96,654,036	$ 1,668,866,652	1977	$ .76
Alexander	190,594,013	94,777,617	22,078,179	307,449,809	1978	.66
Alleghany	131,529,180	33,447,240	5,236,010	170,212,430	1975	.49
Anson	262,956,305	114,975,085[a]	37,833,703	415,765,093	1978	.77
Ashe	232,352,085	92,673,552	9,972,030	334,997,667	1974	.58
Avery	260,682,331	46,210,046	10,344,622	317,236,999	1978	.52
Beaufort	482,873,811	449,222,670	30,869,515	962,965,996	1978	.45
Bertie	176,174,205	83,350,620	16,921,186	276,446,011	1976	.88
Bladen	226,032,452	149,134,936[a]	26,650,582	401,817,970	1975	.90
Brunswick	917,839,790	225,507,700	572,442,762	1,715,790,252	1975	.56
Buncombe	1,280,212,573	789,903,402	184,361,948	2,254,477,923	1974	.87
Burke	807,113,885	442,414,971	78,607,158	1,328,136,014	1979	.62
Cabarrus	694,454,047	438,087,634	78,334,829	1,210,876,510	1975	.74
Caldwell	884,350,900	361,235,728	58,096,957	1,303,683,585	1981	.51
Camden	101,458,457	15,384,101	4,641,797	121,484,355	1980	.60
Carteret	890,036,967	125,734,782	45,563,774	1,061,335,523	1981	.41
Caswell	172,643,076	48,694,305	21,545,354	242,882,735	1976	.78
Catawba	1,223,425,370	864,478,689	321,595,356	2,409,499,415	1975	.49
Chatham	427,972,676	192,970,369	102,270,145	723,213,190	1979	.62
Cherokee	288,131,700	63,475,654	14,342,112	365,949,466	1980	.42
Chowan	81,329,435	71,771,650[a]	8,019,025	161,120,110	1974	1.10
Clay	82,583,456	15,035,961	4,457 735	102,077,152	1978	.54
Cleveland	905,981,705	534,174,370	103,306,402	1,543,462,477	1980	.57
Columbus	467,318,835	246,306,323	40,749,965	754,375,123	1981	.86
Craven	541,691,448	249,477,628	53,840,945	845,010,021	1978	.80

Rutherford College	13,794	278	.....	.....	537	.....	13,464	.....	28,073
Valdese	606,593	390	.....	.....	25,322	.....	161,860	50,679	844,844
Cabarrus									
Concord	1,738,831	40,578	203,000	468,662	106,584	66,167	606,538	214,323	3,444,683
Harrisburg	46,097	840	.....	13,309	3,027	.....	27,722	19,916	110,911
Mount Pleasant	57,604	670	25,500	16,835	3,829	4,659	28,585	15,888	153,570
Caldwell									
Blowing Rock*									
See Watauga County									
Gamewell	.....	.....	.....	38,149	.....	.....	.....	.....	38,149
Granite Falls	274,797	2,075	136,358	55,628	19,703	1,759	75,832	37,375	603,527
Hudson	232,006	1,580	.....	69,195	16,148	.....	51,575	37,974	408,478
Lenoir	2,527,183	56,617	130,000	315,109	154,057	53,013	429,961	182,893	3,848,833
Rhodhiss*									
See Burke County									
Carteret									
Atlantic Beach	388,543	17,347	34,087	76,978	12,153	3,637	37,442	18,397	588,584
Beaufort	426,302	14,243	21,715	99,992	15,786	15,121	61,361	47,034	701,554
Cape Carteret	60,871	1,565	12,224	13,087	2,066	3,649	14,677	18,576	126,715
Emerald Isle	462,742	23,021	.....	100,623	15,886	3,345	45,446	31,195	682,258
Indian Beach	42,225	.....	.....	5,196	820	207	12,206	.....	60,654
Morehead City	848,021	36,539	41,275	215,900	34,086	17,037	110,254	55,944	1,359,056
Newport	127,287	5,144	.....	31,906	5,037	7,524	25,663	24,527	227,088
Pine Knoll Shores	146,484	19,021	.....	37,665	5,947	2,496	35,253	12,720	259,586
Caswell									
Milton	4,149	38	.....	381	121	906	2,818	3,506	11,919
Catawba									
Brookford	59,351	610	.....	17,981	3,014	1,797	27,182	6,423	116,358
Catawba	27,359	.....	.....	19,006	2,083	1,959	9,895	7,437	67,739
Claremont	119,712	.....	.....	31,662	9,007	3,391	20,731	12,237	196,740
Conover	592,158	1,681	.....	156,302	36,496	16,396	123,081	56,146	982,260
Hickory*	4,134,054	188,629	.....	776,582	248,174	82,620	912,163	280,325	6,622,547
Long View*	404,187	4,107	.....	117,639	24,439	12,720	86,218	46,872	696,182
Maiden*	270,589	1,494	.....	97,054	16,215	10,435	124,531	36,279	556,597
Newton	772,824	5,912	.....	286,227	48,077	30,572	294,388	107,415	1,545,415
Chatham									
Goldston	9,442	463	.....	6,903	490	.....	8,881	5,884	32,063
Pittsboro	136,841	3,371	32,852	29,795	5,377	5,819	32,926	20,507	267,488
Siler City	387,636	8,926	.....	89,137	15,764	.....	173,068	59,291	733,822

Cumberland	2,211,383,830	772,411,810	139,997,389	3,123,793,029	1980	.85
Currituck	299,937,331	33,262,792	17,267,050	350,467,173	1981	.50
Dare	356,419,292	35,390,082	26,315,064	418,124,438	1975	.93
Davidson	1,673,991,269	645,672,028[a]	131,991,219	2,451,654,516	1981	.45
Davie	332,890,248	440,940,578[a]	21,725,438	795,556,264	1978	.50
Duplin	403,244,655	206,620,954	31,572,776	641,438,385	1978	.70
Durham	1,674,951,662	1,029,092,547[a]	177,352,147	2,881,396,356	1977	.87
Edgecombe	403,925,480	279,060,613[a]	79,336,030	762,322,123	1977	.80
Forsyth	3,119,484,590	1,977,242,981[a]	253,686,759	5,350,414,330	1977[b]	.76
Franklin	181,784,965	91,809,920	23,688,726	297,283,611	1974	1.08
Gaston	1,844,976,110	1,021,727,142	369,531,261	3,236,236,513	1981	.62
Gates	56,869,761	22,596,176	7,381,933	86,947,870	1977	1.23
Graham	120,808,230	36,400,162	4,661,780	161,870,172	1979	.345
Granville	188,327,943	148,163,175[a]	29,615,633	366,106,751	1978	1.06
Greene	212,566,003	49,152,766	9,206,575	270,925,344	1981	.84
Guilford	6,035,644,294	2,403,103,757[a]	486,239,550	8,924,987,601	1980	.4174
Halifax	369,380,056	220,856,852[a]	60,655,493	650,892,401	1975	.98
Harnett	445,113,198	167,092,655	52,695,813	664,901,666	1980	.89
Haywood	579,384,808	213,118,559	48,705,777	841,209,144	1980	.69
Henderson	566,318,948	325,535,212	47,554,313	939,408,473	1974	.64
Hertford	222,648,647	102,970,713	21,013,130	346,632,490	1979	.75
Hoke	104,284,595	94,975,340	16,313,981	215,573,916	1974	1.01
Hyde	151,713,121	36,727,954	4,179,880	192,620,955	1979	.74
Iredell	831,276,664	533,900,050[a]	104,237,068	1,469,413,782	1977[b]	.55
Jackson	372,955,685	85,676,022	33,968,859	492,600,566	1976	.60
Johnston	629,475,000	396,468,963	60,486,711	1,086,430,674	1979	.74
Jones	88,038,340	30,005,075	8,101,138	126,144,553	1974	.84
Lee	533,481,558	266,427,567	36,630,273	836,539,398	1980	.67
Lenoir	869,560,570	378,725,547[a]	38,344,349	1,286,630,466	1981	.52
Lincoln	324,707,145	233,642,167	58,948,112	617,297,424	1976	1.00
Macon	382,546,017	108,815,319	25,679,770	517,041,106	1975	.35
Madison	130,335,311	29,476,500	24,484,068	184,295,879	1981	.75
Martin	224,272,113	289,264,802	23,495,268	537,032,183	1977	.90
McDowell	390,660,245	212,101,865	60,205,407	662,967,517	1979	.57
Mecklenburg	5,421,739,752	3,132,876,067[a]	1,818,215,379	10,372,831,138	1975	.897

TABLE 84. — Continued

Counties	Valuation				Last year of revaluation**	County-wide tax rate per $100 valuation
	Real property	Tangible personal property	Public service company property*	Total		
Mitchell	$ 170,907,076	$ 62,205,210	$ 26,154,138	$ 259,266,424	1977	$ .65
Montgomery	326,779,701	113,571,879	30,410,705	470,762,285	1980	.46
Moore	925,196,211	196,810,472	57,150,707	1,179,157,390	1979	.56
Nash	619,864,553	419,317,258	46,422,150	1,085,603,961	1977	.65
New Hanover	1,263,866,961	634,520,224	211,574,582	2,109,961,767	1975	.86
Northampton	195,288,520	58,681,206	54,577,526	308,547,252	1980	.81
Onslow	689,803,848	196,760,225	63,445,464	950,009,537	1976	.79
Orange	1,476,255,993	235,330,363	90,056,674	1,801,643,030	1981	.544
Pamlico	145,763,681	27,350,061	8,317,058	181,430,800	1980	.74
Pasquotank	167,261,965	98,124,750	19,138,350	284,525,065	1974	.92
Pender	338,511,920	66,607,007	26,380,055	431,498,982	1979	.67
Perquimans	74,703,624	30,413,905	9,468,262	114,585,791	1976	1.15
Person	267,278,686	150,884,411	551,837,040	970,000,137	1976	.55
Pitt	1,577,340,493	497,354,459	52,920,199	2,127,615,151	1981	.54
Polk	202,689,757	54,300,884	18,048,179	275,038,820	1977	.457
Randolph	853,096,425	495,865,185	74,994,188	1,423,955,798	1977	.48
Richmond	421,631,783	250,176,568	66,708,735	738,517,086	1981	.595
Robeson	761,304,180	309,998,823	110,908,047	1,182,211,050	1980	.82
Rockingham	844,912,250	667,770,260[a]	171,642,019	1,684,324,529	1979	.76
Rowan	720,114,300	678,925,075[a]	150,507,389	1,549,546,764	1974	.57
Rutherford	414,141,218	250,196,876	151,575,801	815,913,895	1976	.85
Sampson	537,803,371	192,043,959	35,144,164	764,991,494	1979	.74
Scotland	329,884,777	239,327,718	41,657,347	610,869,842	1979	.70
Stanly	496,232,239	266,231,739	49,354,338	811,818,316	1977	.73
Stokes	198,588,430	569,534,798[a]	272,421,614	1,040,544,842	1974	.61

Surry	474,000,415	358,83?,105	57,802,566	890,636,086	1975	.70
Swain	112,239,773	27..97,416	10,650,411	150,687,600	1981	.45
Transylvania	354,534,795	169,784,557	29,553,627	553,872,979	1979	.69
Tyrrell	100,565,087	18,440,658	3,225,407	122,231,152	1981	.66
Union	822,668,951	462,696,404	67,761,212	1,353,126,567	1976	.65
Vance	219,775,410	150,555,788[a]	34,054,119	404,385,317	1976	.95
Wake	3,605,579,644	1,797,202,178	1,204,566,165	6,607,347,987	1976	.83
Warren	142,392,067	48,113,250	20,622,587	211,127,904	1977	.96
Washington	244,301,687	65,876,619	12,884,760	323,063,066	1981	.61
Watauga	521,963,857	87,038,454	18,720,337	627,722,648	1979	.53
Wayne	924,803,736	399,194,271[a]	125,884,346	1,449,882,353	1979	.58
Wilkes	432,315,482	298,867,306	48,142,031	779,324,819	1977	.74
Wilson	589,682,396	378,431,624[a]	44,057,951	1,012,171,971	1976	.86
Yadkin	252,919,227	108,658,226	21,120,889	382,698,342	1975	.75
Yancey	155,139,720	39,927,630	14,722,347	209,789,697	1976	.50
All counties	$67,449,128,525	$33,553,596,924	$10,406,803,732	$111,409,529,181		

*Valuation of public service companies subject to appraisal by the Ad Valorem Tax Division. Includes estimated valuations for public service companies for which final valuations have not been certified by the Department of Revenue due to appeals filed by these companies.

**Revaluation effective January 1 of given year.

[a]Valuation includes the full value of stored tobacco, peanuts and cotton which are subject to reduced tax rates as follows: leaf tobacco, 60%; stored peanuts, 20%; baled cotton, 50%. Full values of these products are: Anson, cotton, $873,904; Bladen, peanuts, $986,847, cotton, $336,720; Chowan, peanuts, $821,650; Davidson, cotton, $2,119,906; Davie, tobacco, $278,383,530; Durham, tobacco, $80,421,835; Edgecombe, tobacco, $155,253, peanuts, $804,550; Forsyth, tobacco, $271,579,702; Granville, tobacco, $24,837; Guilford, tobacco, $3,137,555, cotton, $4,286,716; Halifax, peanuts, $590,000, cotton, $123,146; Iredell, cotton, $24,404; Lenoir, tobacco, $1,797,333; Mecklenburg, cotton, $1,682,854; Rockingham, tobacco, $19,430,400; cotton, $8,441,600; Rowan, cotton, $4,020,958; Stokes, tobacco, $429,114,851; Vance, tobacco, $18,183, cotton, $213,740; Wayne, cotton, $96,364; Wilson, tobacco, $3,734,072.

[b]Forsyth and Iredell counties are scheduled for their next revaluation in 1984.

TABLE 85. COUNTY TAX LEVIES AND COUNTY SHARES OF STATE TAXES BY TYPES, FISCAL YEAR 1981-82

Counties	County-wide property tax*	License taxes	Excise stamp tax on conveyances	County share of local government sales tax	County share of State taxes		Total all county taxes
					Intangible property tax	Beer and wine excise taxes	
Alamance	$ 12,683,386	$ 16,872	$ 69,118	$ 2,605,082	$ 514,598	$ 165,150	$ 16,054,206
Alexander	2,029,174	3,096	30,163	439,543	72,029	3,377	2,577,382
Alleghany	834,041	925	8,301	212,893	46,445	29,416	1,132,021
Anson	3,198,026	940	13,049	443,791	126,003	.....	3,781,809
Ashe	1,942,989	2,377	15,821	496,340	70,304	.....	2,527,831
Avery	1,649,632	1,450	28,095	376,227	52,756	.....	2,108,160
Beaufort	4,333,369	9,265	152,525	1,273,265	223,881	103,636	6,095,941
Bertie	2,432,725	4,557	31,303	292,550	84,622	60,114	2,905,871
Bladen	3,616,361	5,163	19,506	519,452	98,652	.....	4,259,134
Brunswick	9,608,425	1,116	.....	1,216,111	175,360	.....	11,001,012
Buncombe	19,613,958	45,046	144,348	5,588,327	1,130,799	354,612	26,877,090
Burke	8,231,443	9,339	35,692	.....	302,243	.....	8,581,717
Cabarrus	8,960,486	2,720	53,986	2,691,930	573,786	.....	12,282,908
Caldwell	6,648,797	6,447	34,445	1,426,878	391,644	.....	8,508,211
Camden	728,906	670	3,[illegible]8	92,049	20,417	22,403	867,943
Carteret	4,350,918	11,708	87,760	1,381,098	211,397	103,014	6,145,895
Caswell	1,894,490	1,015	.....	196,798	62,402	78,783	2,233,488
Catawba	11,809,136	29,510	76,566	3,714,417	725,242	245,360	16,600,231
Chatham	4,484,107	.....	.....	635,339	151,755	.....	5,271,201
Cherokee	1,546,345	29,437	19,346	544,603	62,248	.....	2,201,979
Chowan	1,772,321	2,275	7,507	319,242	61,499	27,737	2,190,581
Clay	551,217	580	7,819	128,358	19,668	.....	707,642
Cleveland	8,797,744	5,530	40,428	1,942,451	340,266	.....	11,126,419
Columbus	6,487,626	5,715	20,041	1,219,087	175,171	.....	7,907,640
Craven	6,505,873	22,064	67,692	2,095,400	276,724	128,553	9,096,306

Cumberland	26,552,207	66,198	154,618	5,955,777	805,187	667,034	34,201,021
Currituck	1,769,798	2,077	13,807	243,265	44,498	43,111	2,116,556
Dare	3,888,448	4,860	73,682	834,060	80,815	33,100	4,914,965
Davidson	11,027,296	23,552	64,850	2,423,869	524,275	.....	14,063,842
Davie	3,421,014	1,058	.....	429,600	113,626	.....	3,965,298
Duplin	4,490,086	3,681	19,217	774,699	142,311	.....	5,429,994
Durham	24,791,112	22,156	185,896	4,189,730	927,622	198,758	30,315,274
Edgecombe	6,092,931	15,535	27,090	1,054,952	292,864	96,608	7,579,980
Forsyth	39,837,024	101,510	249,478	7,528,666	1,973,609	355,135	50,045,422
Franklin	3,211,356	3,896	.....	551,667	116,177	90,290	3,973,386
Gaston	20,387,271	22,595	90,306	3,660,910	796,465	.....	24,957,547
Gates	996,016	1,669	2,787	112,371	25,819	32,761	1,171,423
Graham	558,452	455	.....	173,713	50,869	.....	783,489
Granville	3,880,633	4,956	21,075	685,739	126,939	92,299	4,811,641
Greene	2,275,876	2,095	.....	241,409	57,229	52,244	2,628,853
Guilford	37,246,327	140,485	319,694	9,632,782	1,993,033	353,906	49,686,287
Halifax	6,334,682	8,626	25,940	1,397,107	227,778	120,001	8,114,134
Harnett	5,917,639	5,815	24,955	1,220,290	184,197	.....	7,352,896
Haywood	5,784,690	4,496	37,957	1,243,326	179,307	.....	7,249,776
Henderson	6,143,428	13,518	77,716	2,160,448	720,129	.....	9,115,239
Hertford	2,556,414	7,893	10,063	673,324	83,654	53,493	3,384,841
Hoke	2,157,728	3,208	.....	286,076	54,613	64,423	2,566,048
Hyde	1,425,395	1,815	4,273	136,978	22,876	22,604	1,613,941
Iredell	8,081,923	7,568	59,302	2,125,053	337,124	198,834	10,809,804
Jackson	2,894,637	1,310	38,030	722,583	117,306	.....	3,773,866
Johnston	8,039,587	42,373	.....	1,663,682	285,638	31,655	10,062,935
Jones	1,060,511	2,085	14,450	93,380	26,283	31,086	1,227,795
Lee	5,612,783	7,175	32,020	1,153,649	195,324	29,101	7,030,052
Lenoir	6,686,740	27,521	26,356	1,771,749	327,353	116,191	8,955,910
Lincoln	6,179,973	6,675	24,057	962,264	157,958	.....	7,330,927

TABLE 85. — Continued

Counties	County-wide property tax*	License taxes	Excise stamp tax on conveyances	County share of local government sales tax	County share of State taxes: Intangible property tax	County share of State taxes: Beer and wine excise taxes	Total all county taxes
Macon	$ 1,809,644	$	$ 105,231	$ 803,659	$ 103,062	$	$ 2,821,596
Madison	1,382,219	1,168	11,165	223,679	41,156	.....	1,659,387
Martin	4,837,835	6,781	7,537	695,045	102,304	58,075	5,707,577
McDowell	3,781,006	173	21,587	926,643	121,651	.....	4,851,060
Mecklenburg	94,010,087	143,847	281,059	13,336,729	3,350,060	270,367	111,392,149
Mitchell	1,685,235	1,162	8,221	364,401	29,746	.....	2,088,765
Montgomery	2,165,512	881	.....	408,077	74,726	.....	2,649,196
Moore	6,603,281	5,244	61,125	1,441,194	682,736	.....	8,793,580
Nash	7,056,425	22,655	51,414	2,028,605	328,555	132,810	9,620,464
New Hanover	18,145,690	171,303	130,540	4,010,640	709,531	208,014	23,375,718
Northampton	2,498,518	2,143	8,917	260,236	71,414	60,871	2,902,099
Onslow	7,505,090	40,050	54,800	2,380,651	214,233	336,399	10,531,223
Orange	9,803,347	48,228	83,661	1,947,823	554,012	130,106	12,567,177
Pamlico	1,342,588	2,241	17,458	166,715	52,688	25,648	1,607,338
Pasquotank	2,617,630	22,230	18,569	979,876	174,257	55,640	3,868,202
Pender	2,891,042	4,117	.....	370,958	68,443	75,012	3,409,572
Perquimans	1,317,746	875	6,598	117,342	30,653	25,485	1,498,699
Person	5,335,000	6,874	11,948	805,779	99,755	82,812	6,342,168
Pitt	11,489,122	31,708	65,961	2,155,145	404,163	142,439	14,288,628
Polk	1,256,950	730	15,897	228,344	354,384	.....	1,856,305
Randolph	6,835,033	6,560	45,584	1,703,609	338,685	.....	8,929,471
Richmond	4,394,177	11,056	16,836	1,253,298	183,786	96,505	5,955,658
Robeson	9,683,198	22,597	35,556	2,313,432	334,840	.....	12,389,623
Rockingham	12,710,411	22,771	40,729	1,782,782	375,157	181,463	15,113,313
Rowan	8,820,564	27,484	50,185	2,225,464	478,618	243,893	11,846,208

Rutherford	6,935,299	1,055	35,621	1,396,044	207,358	.....	8,575,377
Sampson	5,660,939	6,262	21,644	991,090	147,775	.....	6,827,710
Scotland	4,276,102	2,279	20,240	805,208	143,445	72,427	5,319,701
Stanly	5,926,274	5,628	23,367	1,036,449	193,426	.....	7,185,144
Stokes	5,619,712	4,494	18,969	516,102	86,027	101,080	6,346,384
Surry	6,234,452	8,740	34,602	1,790,701	268,824	174,955	8,512,274
Swain	678,094	2,410	5,400	277,690	27,875	.....	991,469
Transylvania	3,817,251	5,891	36,450	679,969	188,418	.....	4,727,979
Tyrrell	806,725	555	9,876	75,791	52,231	12,355	957,533
Union	8,795,369	4,800	65,644	1,821,070	278,036	.....	10,964,919
Vance	3,840,599	15,823	18,717	1,041,026	236,664	82,908	5,235,737
Wake	54,833,948	54,842	469,406	10,352,954	1,819,746	392,354	67,923,250
Warren	2,026,828	3,357	10,381	234,950	65,849	54,967	2,396,332
Washington	1,970,685	440	.....	284,085	51,375	34,608	2,341,193
Watauga	3,365,554	5,023	64,111	1,208,844	125,064	.....	4,768,596
Wayne	8,346,424	42,505	51,403	2,203,899	363,292	37,094	11,044,617
Wilkes	5,767,003	10,259	63,363	1,614,925	237,859	195,229	7,888,638
Wilson	8,697,345	22,569	61,110	1,833,773	333,749	91,166	11,039,712
Yadkin	2,870,182	.....	.....	589,071	81,138	.....	3,540,391
Yancey	1,050,084	2,240	.....	310,125	57,464	.....	1,419,913
Total	$765,512,691	$1,576,813	$4,725,510	$155,948,241	$31,205,019	$7,379,531	$966,347,805

*Does not include supplementary school district levies.

TABLE 86. AMOUNTS OF MUNICIPAL REVENUES BY TYPES AND MUNICIPAL SHARE OF STATE TAXES IN THE FISCAL YEAR 1981-1982

Counties and municipalities	Property tax	License taxes	Profits from ABC stores	Municipal share of local government sales tax	Municipal share of State taxes				
					Intangibles taxes	Beverage taxes	Utility taxes	Gasoline taxes	Total
Alamance									
Alamance	$ 5,860	$	$	$ 8,517	$ 251	$ 1,187	$ 4,676	$ 3,727	$ 24,218
Burlington	4,908,255	143,092	174,870	996,775	198,799	145,177	1,113,499	469,011	8,149,482
Elon College	113,058	918	.....	76,254	4,545	10,658	32,649	32,242	270,324
Gibsonville*									
See Guilford County									
Graham	831,382	22,550	39,630	233,015	34,980	33,345	275,195	106,212	1,576,309
Haw River	230,532	69	.....	50,511	7,453	6,894	134,791	22,085	452,335
Mebane*	301,143	13,087	.....	77,651	12,635	10,382	116,566	36,390	567,854
Alexander									
Taylorsville	149,154	544	37,098	20,833	5,531	4,263	29,290	15,922	262,635
Alleghany									
Sparta	71,937	2,740	44,288	37,535	7,068	6,502	27,936	24,155	219,161
Anson									
Ansonville	12,264	78	.....	14,114	588	2,517	9,194	12,393	51,148
Lilesville	23,184	96	.....	10,712	1,108	.....	11,158	8,301	54,559
McFarlan	2,391	.....	.....	2,372	103	.....	1,050	2,054	7,970
Morven	22,963	.....	.....	12,836	1,119	2,425	11,074	10,214	60,631
Peachland	9,570	.....	.....	9,070	420	.....	7,512	7,892	34,464
Polkton	16,974	336	.....	14,829	786	2,830	13,372	14,285	63,412
Wadesboro	552,231	11,650	54,000	75,522	23,716	16,392	152,122	54,203	939,836
Ashe									
Jefferson	93,087	.....	.....	24,361	3,036	.....	19,549	16,950	156,983
Lansing	3,184	.....	.....	4,989	112	.....	1,974	2,665	12,924
West Jefferson	164,761	3,012	.....	19,748	6,108	3,149	37,276	15,340	249,394

Avery									
Banner Elk	27,020	276	60,000	28,646	908	735	12,118	14,533	144,236
Beech Mountain*									
See Watauga County									
Crossnore	4,867	.....	.....	7,699	153	.....	5,944	4,463	23,126
Elk Park	13,730	100	.....	14,107	418	1,991	5,925	7,150	43,421
Newland	47,481	970	.....	19,092	1,305	.....	21,849	10,471	101,168
Seven Devils*									
See Watauga County									
Beaufort									
Aurora	34,770	959	4,445	22,253	2,086	2,685	10,930	11,163	89,291
Bath	4,593	300	309	6,643	275	795	272	3,022	16,209
Belhaven	89,918	3,610	6,556	76,592	5,523	9,352	18,779	33,341	243,671
Chocowinity	38,563	321	2,346	21,126	2,160	2,421	19,364	8,734	95,035
Pantego	7,698	.....	.....	6,066	400	711	3,423	2,364	20,662
Washington	804,595	67,758	21,325	279,279	39,718	33,502	302,084	108,906	1,657,167
Washington Park	25,678	.....	.....	16,543	1,650	1,978	2,379	7,163	55,39:
Bertie									
Askewville	2,846	.....	.....	3,304	94	872	3,265	3,096	13,477
Aulander	80,426	687	.....	16,961	2,836	4,663	23,057	15,596	144,226
Colerain	26,681	290	.....	4,340	894	1,091	4,605	2,869	40,770
Kelford	9,105	76	.....	3,499	261	976	2,303	4,076	20,296
Lewiston-Woodville	18,306	521	.....	9,097	648	2,577	19,419	7,894	58,462
Powellsville	7,706	20	.....	4,310	262	1,229	3,565	3,783	20,875
Roxobel	9,809	160	.....	4,118	343	1,068	4,678	4,112	24,288
Windsor	74,727	4,254	.....	30,454	3,061	8,165	36,491	28,373	185,525
Bladen	-								
Bladenboro	110,897	1,430	.....	14,704	2,796	.....	34,920	21,498	186,245
Clarkton	75,320	801	.....	11,811	2,246	.....	25,625	12,521	128,324
Dublin	31,790	415	.....	4,554	866	.....	7,284	6,472	51,381
East Arcadia	3,315	40	.....	539	103	1,713	2,191	4,621	12,522
Elizabethtown	475,716	8,286	.....	67,354	12,808	13,195	98,354	43,314	719,027
Tar Heel	3,818	67	.....	586	111	.....	1,524	2,528	8,634
White Lake	139,703	3,117	.....	15,317	2,913	64	14,218	11,004	186,336

TABLE 86. — Continued

Counties and municipalities	Property tax	License taxes	Profits from ABC stores	Municipal share of local government sales tax	Municipal share of State taxes: Intangibles taxes	Beverage taxes	Utility taxes	Gasoline taxes	Total
Brunswick									
Belville	$ 1,323	$ 319	$	$ 182	$ 27	$ 396	$ 1,260	$	$ 3,507
Boiling Spring Lakes	88,785	991	.....	10,483	1,570	3,864	13,902	79,777	199,372
Bolivia	7,526	.....	.....	906	136	.....	9,853	3,179	21,600
Calabash	11,013	1,504	5,600	1,435	215	495	6,379	1,778	28,419
Caswell Beach	24,557	26,072	.....	3,137	470	412	3,263	1,170	59,081
Holden Beach	128,244	.....	.....	15,273	2,287	.....	14,370	8,227	168,401
Long Beach	458,552	16,508	.....	58,723	8,793	7,140	55,300	69,467	674,483
Navassa	19,533	.....	.....	2,212	331	1,643	13,600	4,318	41,637
Ocean Isle Beach	102,724	690	16,000	12,883	1,929	553	19,688	8,522	162,989
Shallotte	105,200	3,482	21,100	12,428	1,861	2,635	21,457	10,482	178,645
Southport	219,510	12,330	21,544	29,704	4,448	10,931	49,077	36,795	384,339
Sunset Beach	92,356	3,067	475	10,238	1,533	1,175	10,281	9,559	128,684
Yaupon Beach	83,485	1,576	.....	11,118	1,665	2,205	12,996	11,883	124,928
Buncombe									
Asheville	8,541,971	720,475	600,000	1,962,505	446,894	208,628	1,495,611	726,215	14,702,299
Biltmore Forest	210,369	3,369	.....	48,069	10,946	5,574	26,916	25,134	330,377
Black Mountain	318,289	10,560	66,850	71,695	16,325	15,720	50,123	56,547	606,109
Montreat	72,996	2,341	.....	17,883	4,072	.....	14,018	14,314	125,624
Weaverville	119,498	1,035	.....	31,346	7,137	5,559	45,512	19,208	229,295
Woodfin	163,774	1,249	.....	32,673	7,441	12,119	90,063	40,282	347,601
Burke									
Drexel	155,823	633	.....	.....	6,041	.....	30,887	19,764	213,148
Glen Alpine	44,788	12	.....	.....	1,742	.....	13,417	9,348	69,307
Hickory* See Catawba County									
Hildebran	17,705	1,238	.....	.....	703	.....	17,164	6,597	43,407
Long View* See Catawba County									
Morganton	1,630,692	39,962	230,271	.....	69,565	55,263	895,959	177,676	3,099,288
Rhodhiss*	64,195	.....	.....	9,427	2,259	.....	13,960	10,404	102,245

TABLE 86. — Continued

Counties and municipalities	Property tax	License taxes	Profits from ABC stores	Municipal share of local government sales tax	Municipal share of State taxes: Intangibles taxes	Beverage taxes	Utility taxes	Gasoline taxes	Total
Cherokee									
Andrews	$ 99,835	$ 3,640	$ 32,032	$ 46,595	$ 4,120	$ 1,097	$ 40,173	$ 22,602	$ 250,094
Murphy	189,208	3,863	31,971	61,463	7,538	1,402	13,865	28,226	337,536
Chowan									
Edenton	483,653	27,593	.....	81,756	16,113	20,647	98,182	65,882	793,826
Clay									
Hayesville	27,198	.....	.....	7,279	1,115	.....	13,636	5,500	54,728
Cleveland									
Belwood	.....	.....	.....	14,124	.....	.....	6,183	.....	20,307
Boiling Springs	49,937	1,020	.....	56,461	1,792	.....	37,241	27,839	174,290
Casar	.....	.....	.....	8,512	.....	.....	3,454	.....	11,966
Earl	.....	.....	.....	5,005	.....	.....	1,798	.....	6,803
Fallston	.....	.....	.....	14,352	.....	.....	8,518	7,367	30,237
Grover	30,319	.....	.....	14,321	1,131	.....	33,778	9,292	88,841
Kings Mountain*	682,703	46,805	.....	212,484	24,281	.....	171,523	118,912	1,256,708
Lattimore	4,469	.....	.....	5,626	172	.....	2,817	3,625	16,709
Lawndale	33,941	193	.....	11,358	1,232	.....	21,239	6,981	74,944
Mooresboro	.....	.....	.....	9,703	.....	.....	3,053	.....	12,756
Patterson Springs	.....	.....	.....	16,914	.....	.....	4,726	.....	21,640
Polkville	.....	.....	.....	12,580	.....	.....	5,962	.....	18,542
Shelby	646,488	56,107	101,742	369,375	23,981	58,969	280,292	191,859	1,728,813
Waco	.....	.....	.....	7,296	.....	.....	3,989	5,224	16,509
Columbus									
Bolton	19,956	7,786	.....	13,447	445	2,166	6,383	9,436	59,619
Brunswick	4,287	.....	8,512	5,467	125	150	2,349	2,556	23,446
Cerro Gordo	3,336	171	.....	7,365	70	.....	4,311	3,314	18,567
Chadbourn	143,234	7,930	34,212	49,370	4,159	7,601	32,494	28,223	307,223
Fair Bluff	62,088	1,399	1,473	26,249	1,826	4,111	16,193	18,412	131,751
Lake Waccamaw	74,559	1,411	3,796	26,856	2,172	4,359	20,111	15,930	149,194
Tabor City	249,046	6,598	.....	67,399	6,141	1,831	44,690	38,112	413,817
Whiteville	671,566	16,764	40,727	133,696	19,280	21,412	145,620	73,192	1,122,257

Craven									
Bridgeton	35,144	870	.....	10,239	1,393	1,778	12,525	6,495	68,444
Cove City	7,609	364	.....	2,433	331	1,928	5,759	6,213	24,637
Dover	10,169	282	.....	3,437	468	2,312	5,081	7,148	28,897
Havelock	450,143	10,939	5,052	134,721	18,333	71,244	269,988	184,237	1,144,657
New Bern	956,201	56,589	21,983	286,550	38,994	56,753	87,991	175,641	1,680,702
River Bend	47,007	.....	.....	3,479	473	2,859	20,639	16,011	90,468
Trent Woods	42,285	2,456	.....	8,564	1,165	5,050	.....	13,470	72,990
Vanceboro	53,869	1,219	107	16,156	2,199	3,211	12,009	12,701	101,471
Cumberland									
Falcon	3,379	110	.....	8,861	102	.....	5,751	4,545	22,748
Fayetteville	5,887,555	263,581	.....	1,478,992	178,265	229,902	1,784,295	717,243	10,539,833
Godwin	2,318	55	.....	5,070	70	.....	311	2,891	10,715
Hope Mills	362,014	13,765	.....	141,955	10,087	22,741	77,843	70,953	699,358
Linden	2,219	.....	.....	8,400	1	1,406	2,165	4,270	18,531
Spring Lake	190,478	24,575	.....	157,025	5,196	24,288	80,832	72,807	555,201
Stedman	28,204	512	.....	16,427	916	.....	8,210	10,044	64,313
Wade	6,403	16	.....	10,947	202	.....	11,583	5,732	34,883
Dare									
Kill Devil Hills	689,221	9,409	2,928	185,778	22,204	7,013	72,379	43,854	1,032,986
Kitty Hawk	156,748	.....	.....	.....	.....	1,315	27,231	.....	185,294
Manteo	135,603	4,689	2,928	35,552	4,249	3,522	23,836	11,017	221,396
Nags Head	634,374	28,492	2,928	147,752	17,659	3,983	68,987	23,030	927,205
Southern Shores	174,798	7,123	2,035	37,173	4,443	1,544	18,982	18,241	264,339
Davidson									
Denton	128,240	258	.....	21,974	6,445	.....	24,059	15,534	196,510
High Point*									
See Guilford County									
Lexington	1,129,746	3,011	211,879	354,109	61,091	60,640	430,896	204,389	2,455,761
Thomasville	1,958,165	11,023	.....	316,202	134,485	52,646	349,275	174,709	2,996,505
Davie									
Mocksville	624,459	716	.....	57,518	23,097	.....	89,389	42,447	837,626
Duplin									
Beulaville	75,899	2,402	.....	21,350	2,475	.....	18,295	16,205	136,626
Calypso	36,587	573	.....	11,929	1,028	.....	8,325	10,350	68,792
Faison	67,407	1,137	15,504	11,908	2,367	2,446	13,820	11,192	125,781
Greenevers	.....	22	.....	8,812	.....	.....	3,262	.....	12,096
Harrells*									
See Sampson County									
Kenansville	88,790	850	2,200	17,566	2,597	3,579	26,405	14,195	156,182

TABLE 86. — Continued

Counties and municipalities	Property tax	License taxes	Profits from ABC stores	Municipal share of local government sales tax	Municipal share of State taxes				Total
					Intangibles taxes	Beverage taxes	Utility taxes	Gasoline taxes	
Magnolia	$ 24,466	$ 392	$	$ 11,778	$ 767	$	$ 6,072	$ 10,875	$ 54,350
Mount Olive*									
See Wayne County									
Rose Hill	119,903	1,812	.....	30,175	3,673	1,017	20,563	23,451	200,594
Teachey	10,538	.....	.....	6,574	342	.....	3,261	4,637	25,352
Wallace*	324,699	13,287	47,190	55,720	10,125	11,161	105,912	44,110	612,204
Warsaw	209,339	5,902	17,880	57,123	6,793	11,188	38,092	39,342	385,659
Durham									
Chapel Hill*									
See Orange County									
Durham	13,506,698	522,285	.....	2,841,076	504,726	388,521	2,263,593	1,153,446	21,180,345
Edgecombe									
Battleboro*									
See Nash County									
Conetoe	7,139	85	.....	3,856	368	826	3,599	3,435	19,308
Leggett	3,030	35	.....	2,305	148	380	1,492	.....	7,390
Macclesfield	29,804	26	3,063	10,218	1,453	1,940	428	6,449	53,381
Pinetops	63,005	1,732	4,635	27,953	2,929	5,634	2,044	20,736	128,668
Princeville	39,680	5,137	7,045	29,176	1,896	5,799	9,029	17,560	115,322
Rocky Mount*									
See Nash County									
Sharpsburg*									
See Nash County									
Speed	2,224	60	.....	1,926	122	365	1,229	1,522	7,448
Tarboro	929,148	49,220	15,616	172,917	44,900	33,529	354,165	109,335	1,708,830
Whitakers*									
See Nash County									
Forsyth									
Kernersville	1,367,978	19,378	.....	238,172	55,139	28,930	157,629	90,761	1,957,987
Rural Hall	83,131	.....	.....	45,894	3,928	4,969	16,103	14,821	168,846
Winston-Salem	24,070,369	844,039	1,073,317	4,378,814	1,096,833	535,687	3,634,309	1,652,273	37,285,641

Franklin									
Bunn	17,491	314	21,000	1,966	424	1,943	6,272	6,784	56,194
Centerville	.....	.....	.....	.....	.....	340	1,714	.....	2,054
Franklinton	130,446	3,390	30,081	20,066	4,331	5,365	59,312	18,751	271,742
Louisburg	161,135	6,075	99,930	27,061	5,841	12,459	53,817	39,732	406,050
Youngsville	56,188	585	12,500	7,410	1,599	1,870	7,894	7,090	95,136
Gaston									
Belmont	493,622	4,115	.....	108,505	21,086	.....	235,138	57,056	919,522
Bessemer City	321,390	5,403	133,928	112,045	11,607	18,416	118,802	65,314	786,905
Cherryville	487,198	4,414	.....	114,936	19,042	.....	151,446	68,884	845,920
Cramerton	187,313	.....	.....	41,425	8,056	.....	53,718	22,797	313,309
Dallas	55,116	2,741	.....	81,902	2,557	.....	80,618	41,878	264,812
Dellview	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gastonia	3,840,162	198,557	395,000	1,092,762	176,475	182,182	1,172,211	574,449	7,631,798
High Shoals*	25,848	135	.....	13,632	1,240	.....	8,165	6,970	55,990
Kings Mountain* See Cleveland County									
Lowell	173,701	1,896	.....	71,002	8,411	.....	61,560	37,041	353,611
McAdenville	.....	.....	.....	22,760	.....	.....	175,510	12,207	210,477
Mount Holly	575,360	8,296	.....	107,256	22,628	.....	122,089	58,115	893,744
Ranlo	165,645	.....	.....	41,777	6,672	.....	106,888	22,837	343,819
Spencer Mountain	5,095	.....	.....	4,495	213	.....	11,254	1,813	22,870
Stanley	252,283	1,484	.....	56,279	8,537	.....	74,980	29,530	423,093
Gates									
Gatesville	17,820	100	.....	4,813	414	1,398	6,401	4,816	35,762
Graham									
Robbinsville	165,828	.....	.....	30,562	11,896	.....	18,721	15,698	242,705
Granville									
Butner	.....	.....	.....	.....	.....	.....	.....	45,808	45,808
Creedmoor	162,381	4,121	16,015	33,939	5,230	6,291	21,883	20,477	270,337
Oxford	700,467	31,503	44,841	155,942	24,315	29,554	163,853	94,434	1,244,909
Stem	3,784	55	3,203	4,697	64	853	2,774	3,438	18,868
Stovall	6,639	.....	.....	8,647	220	1,598	3,692	5,924	26,720
Greene									
Hookerton	15,131	49	.....	1,859	441	1,771	193	5,924	25,368
Snow Hill	140,463	2,896	2,117	12,995	3,081	5,381	26,457	17,966	211,356
Walstonburg	9,433	362	314	952	226	699	156	2,844	14,986

TABLE 86. — Continued

Counties and municipalities	Property tax	License taxes	Profits from ABC stores	Municipal share of local government sales tax	Municipal share of State taxes				Total
					Intangibles taxes	Beverage taxes	Utility taxes	Gasoline taxes	
Guilford									
Archdale*									
See Randolph County									
Gibsonville*	$ 332,835	$ 12,389	$ 3,486	$ 81,980	$ 19,028	$ 10,704	$ 70,441	$ 35,158	$ 566,021
Greensboro	25,509,455	942,913	1,513,359	4,805,669	1,622,516	598,928	4,325,050	1,875,685	41,193,575
High Point*	9,897,764	297,774	432,000	1,957,503	651,422	242,104	1,313,000	762,112	15,553,679
Jamestown	192,418	.....	15,182	64,323	12,271	8,265	67,537	26,187	386,183
Halifax									
Enfield	100,616	4,415	13,287	22,374	4,148	11,503	39,302	38,357	234,002
Halifax	15,200	70	2,010	3,367	624	972	5,853	4,293	32,389
Hobgood	11,110	497	260	2,046	379	1,855	686	7,737	24,570
Littleton	95,367	1,882	5,739	19,299	3,578	3,149	13,070	11,591	153,675
Roanoke Rapids	1,497,465	102,461	28,244	408,362	56,872	56,876	595,345	196,845	2,942,470
Scotland Neck	136,601	5,052	9,577	25,466	4,721	10,884	36,496	36,406	265,203
Weldon	259,207	8,370	.....	55,909	10,365	7,082	39,410	24,418	404,761
Harnett									
Angier	170,819	4,410	26,332	28,149	4,558	6,591	32,660	24,012	297,531
Coats	106,123	1,846	20,000	20,517	3,322	5,342	20,961	20,465	198,576
Dunn	1,037,059	26,009	.....	181,024	29,310	34,566	202,127	118,451	1,628,546
Erwin	372,346	4,706	.....	68,048	11,018	.....	144,978	37,084	638,180
Lillington	256,921	4,717	59,497	50,054	8,104	7,505	44,983	27,594	459,375
Haywood									
Canton	931,519	5,223	.....	129,878	27,966	14,784	412,989	60,584	1,582,943
Clyde	78,973	420	.....	28,072	1,874	.....	12,781	13,719	135,839
Hazelwood	164,403	1,413	.....	51,693	4,451	.....	26,944	22,540	271,444
Maggie Valley	36,715	1,339	1,000	7,155	1,106	374	9,148	1,952	58,789
Waynesville	475,662	35,202	136,040	187,088	14,732	26,059	114,758	95,479	1,085,020
Henderson									
Hendersonville	1,153,081	67,380	149,200	270,171	133,759	26,547	287,193	96,692	2,184,023
Laurel Park	106,514	6,244	.....	28,677	11,626	858	9,744	24,921	188,584

Hertford									
Ahoskie	559,821	28,337	31,216	148,127	18,403	18,746	108,363	66,338	979,351
Cofield	18,379	50	1,934	4,126	513	1,782	10,927	4,697	42,408
Como	3,383	.....	1,288	912	113	342	1,563	.....	7,601
Harrellsville	5,722	.....	1,013	1,584	197	580	1,993	1,751	12,840
Murfreesboro	303,698	5,935	21,450	80,011	9,940	11,541	50,324	37,296	520,195
Winton	87,317	667	5,608	22,195	2,757	3,165	30,118	11,290	163,117
Hoke									
Raeford	555,253	8,164	.....	50,248	13,432	14,018	123,336	48,751	813,202
Iredell									
Davidson* See Mecklenburg County									
Harmony	9,499	.....	.....	11,854	415	1,747	5,060	5,810	34,385
Love Valley	1,413	119	.....	1,370	62	204	405	1,506	5,079
Mooresville	974,170	13,791	130,000	230,135	41,763	33,030	315,364	108,076	1,846,329
Statesville	2,915,340	59,268	102,744	508,367	127,931	71,732	610,476	239,555	4,635,413
Troutman	153,978	3,865	.....	35,026	6,094	5,058	35,910	18,969	258,900
Jackson									
Dillsboro	9,803	.....	.....	2,306	374	.....	3,506	2,167	18,156
Highlands* See Macon County									
Sylva	235,059	5,727	89,115	54,942	8,919	6,556	50,961	22,108	473,387
Webster	.....	.....	.....	.....	.....	.....	3,392	.....	3,392
Johnston									
Benson	171,073	7,242	5,614	34,886	6,138	10,765	72,228	38,508	346,454
Clayton	314,001	10,316	7,968	65,240	11,479	15,754	19,356	52,004	496,118
Four Oaks	60,920	2,341	2,352	12,879	2,266	720	13,747	15,790	111,015
Kenly*	138,700	4,156	3,061	28,490	5,024	1,162	21,143	19,005	220,741
Micro	20,645	385	.....	4,481	788	296	5,000	6,152	37,747
Pine Level	52,189	1,488	2,163	10,425	1,834	645	14,297	12,982	96,023
Princeton	53,502	2,101	.....	11,401	2,006	699	12,433	13,118	95,260
Selma	328,673	9,275	10,154	74,903	13,179	18,339	68,608	59,484	582,615
Smithfield	569,393	14,859	15,563	127,061	22,356	28,068	135,258	98,731	1,011,289
Jones									
Maysville	38,551	592	.....	3,707	1,044	3,364	10,333	13,370	70,961
Pollocksville	20,590	275	.....	1,674	471	1,221	4,564	4,945	33,740
Trenton	19,437	478	.....	1,740	490	1,563	4,953	5,074	33,735
Lee									
Broadway	75,895	45	.....	29,651	2,832	.....	16,525	12,934	137,882
Sanford	2,028,461	41,081	100,000	495,075	74,935	29,101	465,081	190,479	3,424,213

TABLE 86. — Continued

Counties and municipalities	Property tax	License taxes	Profits from ABC stores	Municipal share of local government sales tax	Municipal share of State taxes: Intangibles taxes	Beverage taxes	Utility taxes	Gasoline taxes	Total
Lenoir									
Grifton*									
See Pitt County									
Kinston	$ 1,971,144	$ 78,254	$ 54,782	$ 460,691	$ 88,782	$ 97,722	$ 493,102	$ 297,954	$ 3,542,431
La Grange	147,865	7,082	4,410	34,685	6,684	12,106	25,107	39,625	277,564
Pink Hill	42,213	1,961	5,143	12,465	2,402	2,477	9,339	9,559	85,559
Lincoln									
High Shoals*									
See Gaston County									
Lincolnton	463,415	8,862	110,500	120,343	13,281	18,846	134,083	66,173	935,503
Maiden*									
See Catawba County									
Macon									
Franklin	222,812	10,563	.....	89,566	11,486	.....	68,257	40,592	443,276
Highlands*	225,452	9,229	68,641	87,312	11,221	3,372	9,496	18,850	433,573
Madison									
Hot Springs	44,345	.....	367	8,855	1,314	458	13,368	11,491	80,198
Mars Hill	98,978	1,839	.....	28,468	2,463	.....	22,982	24,500	179,230
Marshall	99,666	1,142	.....	11,595	2,714	.....	18,317	11,931	145,365
Martin									
Bear Grass	2,580	.....	243	383	59	315	1,885	1,338	6,803
Everetts	8,744	196	299	1,244	190	818	2,847	2,940	17,278
Hamilton	15,691	222	796	2,366	362	2,450	753	8,408	31,048
Hassell	1,653	.....	.....	260	40	419	653	2,080	5,105
Jamesville	26,448	228	766	3,972	608	2,320	6,003	8,448	48,793
Oak City	20,233	211	.....	3,040	465	1,824	4,611	7,216	37,600
Parmele	8,035	88	.....	713	109	1,859	2,039	6,108	18,951
Robersonville	172,825	1,909	2,660	22,876	3,502	7,612	32,307	28,766	272,457
Williamston	753,184	24,426	9,344	112,273	17,188	23,670	103,735	77,290	1,121,110

McDowell									
Marion	520,226	24,268	.....	104,102	17,737	1,018	127,312	46,714	841,377
Old Fort	63,045	505	.....	19,413	2,234	.....	18,013	9,794	113,004
Mecklenburg									
Charlotte	60,3.6,605	2,838,824	1,862,500	9,503,813	2,387,270	1,211,175	8,065,702	3,711,527	89,917,416
Cornelius	105,307	.....	33,250	13,701	3,444	7,236	33,006	24,591	220,535
Davidson*	161,613	3,442	50,350	23,555	7,751	12,471	76,967	38,021	374,170
Huntersville	105,006	.....	.....	16,114	4,045	4,985	31,427	18,861	180,438
Matthews	345,356	542	35,250	58,273	14,639	7,597	119,054	24,315	605,026
Mint Hill	218,219	.....	52,250	25,649	6,444	37,308	126,922	123,086	589,978
Pineville	219,295	5,779	41,563	29,475	7,403	5,872	58,462	20,104	387,953
Mitchell									
Bakersville	36,179	1,088	.....	8,552	709	.....	11,705	5,927	64,160
Spruce Pine	297,429	3,931	.....	61,828	5,127	.....	88,794	34,185	491,294
Montgomery									
Biscoe	210,993	172	14,700	24,867	8,509	903	87,510	18,758	366,412
Candor	93,580	394	4,375	15,943	3,340	3,226	17,039	13,063	150,960
Mount Gilead	170,022	223	15,030	26,417	5,813	5,481	37,877	19,188	280,051
Star	94,070	74	6,955	16,132	4,049	.....	21,752	13,362	156,394
Troy	266,011	3,644	18,940	52,219	9,151	10,046	78,164	36,261	474,436
Moore									
Aberdeen	338,358	5,921	11,516	61,746	40,008	7,528	74,056	29,031	568,164
Cameron	4,335	60	.....	6,433	525	838	2,726	3,551	18,468
Carthage	86,915	467	4,276	28,459	10,588	3,576	21,586	14,374	170,241
Foxfire Village	25,710	1,184	.....	4,322	2,669	571	6,779	5,439	46,674
Pinebluff	68,827	203	.....	27,290	8,137	3,490	12,849	16,470	137,266
Pinehurst	486,247	24,337	33,542	48,872	79,722	6,333	65,402	43,065	787,520
Robbins	166,855	1,192	.....	35,604	18,313	.....	46,058	17,224	285,246
Southern Pines	1,131,462	38,927	88,414	255,272	131,455	33,590	225,657	118,776	2,023,553
Vass	69,810	172	.....	26,169	8,543	1,192	10,901	13,269	130,056
Whispering Pines	189,700	1,305	.....	33,605	20,427	4,385	27,846	23,505	300,773

TABLE 86. — Continued

Counties and municipalities	Property tax	License taxes	Profits from ABC stores	Municipal share of local government sales tax	Municipal share of State taxes: Intangibles taxes	Beverage taxes	Utility taxes	Gasoline taxes	Total
Nash									
Bailey	$ 62,957	$ 2,444	$ 1,765	$ 21,389	$ 2,875	$ 2,639	$ 8,725	$ 9,839	$ 112,633
Battleboro*	32,091	2,308	4,343	15,983	1,662	2,432	7,726	8,461	75,006
Castalia	4,020	68	.....	10,287	201	1,379	2,977	4,656	23,588
Dortches	.....	.....	.....	25,086	.....	3,407	8,121	.....	36,614
Middlesex	36,887	711	2,371	25,639	1,943	3,222	8,885	11,442	91,100
Nashville	296,447	5,918	8,224	79,595	13,971	10,312	52,851	36,482	503,800
Red Oak	.....	.....	.....	10,205	.....	1,210	4,853	.....	16,268
Rocky Mount*	3,476,619	93,683	66,538	1,074,102	178,409	159,049	1,066,481	504,155	6,619,036
Sharpsburg*	48,797	.....	.....	21,838	2,465	3,840	2,968	13,714	93,622
Spring Hope	122,158	3,228	4,973	39,784	5,252	4,828	19,039	16,814	216,076
Whitakers*	50,321	1,178	4,621	22,737	2,517	3,556	13,882	12,036	110,848
New Hanover									
Carolina Beach	397,246	19,533	29,011	94,800	16,771	7,942	56,870	33,914	656,087
Kure Beach	103,771	2,827	.....	26,188	4,633	2,358	13,089	9,734	162,600
Wilmington	6,931,853	466,814	299,509	1,670,754	295,577	169,819	1,155,326	520,356	11,510,008
Wrightsville Beach	683,816	56,598	53,175	164,687	29,135	11,234	88,104	34,765	1,121,514
Northampton									
Conway	75,451	577	3,297	8,003	2,130	2,600	67,390	8,904	168,352
Garysburg	29,896	598	2,141	16,715	832	5,504	6,506	17,643	79,835
Gaston	41,207	2,091	.....	10,882	1,107	3,387	19,181	14,889	92,744
Jackson	53,422	1,173	3,617	8,553	1,431	2,761	13,425	9,222	93,604
Lasker	2,271	.....	.....	1,159	60	369	1,430	1,601	6,890
Rich Square	97,870	684	5,980	13,006	2,689	4,056	21,905	15,361	161,551
Seaboard	46,162	482	3,100	7,725	1,171	2,635	8,315	9,334	78,924
Severn	35,629	.....	1,588	3,765	1,051	1,187	5,342	4,302	52,864
Woodland	50,001	251	3,313	10,027	1,324	3,303	15,787	11,978	95,984

Onslow									
Holly Ridge	27,585	609	.....	10,662	834	1,790	20,054	11,326	72,860
Jacksonville	2,758,200	105,792	16,145	509,711	94,944	88,596	443,867	266,603	4,283,858
Richlands	87,840	2,296	9,806	18,018	2,941	3,172	18,634	11,578	154,285
Swansboro	90,195	1,957	8,443	22,407	1,917	3,756	17,387	12,428	158,490
Orange									
Carrboro	1,083,516	21,400	.....	221,524	56,301	31,178	153,396	88,067	1,655,382
Chapel Hill*	5,110,504	41,772	.....	865,392	319,033	125,190	634,005	363,501	7,459,397
Hillsborough	269,486	4,604	.....	79,177	17,448	11,683	114,575	40,291	537,264
Mebane*									
See Alamance County									
Pamlico									
Alliance	.....	.....	.....	.....	.....	2,370	33,186	.....	35,556
Arapahoe	.....	.....	.....	.....	.....	1,797	3,757	.....	5,554
Bayboro	27,100	345	.....	4,024	1,272	2,923	11,547	10,041	57,252
Mesic	5,274	.....	.....	.....	.....	1,502	2,909	.....	9,685
Minnesott Beach	18,630	113	.....	2,515	795	657	2,284	4,631	29,625
Oriental	43,307	60	.....	5,999	1,896	2,062	9,014	11,657	73,995
Stonewall	2,583	.....	.....	343	109	1,386	3,502	4,185	12,108
Vandemere	6,734	101	.....	839	265	1,290	3,568	5,709	18,506
Pasquotank									
Elizabeth City	1,048,707	55,629	26,579	384,085	68,304	53,888	63,436	163,807	1,864,435
Pender									
Atkinson	11,560	164	2,964	1,529	286	1,148	4,383	5,269	27,303
Burgaw	142,667	3,310	5,364	18,032	3,378	6,110	39,106	23,603	241,570
Surf City	154,655	5,667	4,193	19,957	3,739	1,506	13,800	7,137	210,654
Topsail Beach	135,827	3,949	.....	16,683	3,126	1,018	10,414	5,359	176,376
Wallace*									
See Duplin County									
Watha	.....	.....	.....	.....	.....	757	845	.....	1,602
Perquimans									
Hertford	92,401	5,428	19,178	24,376	1,886	7,482	20,805	24,248	195,804
Winfall	19,579	125	.....	8,256	477	2,589	5,338	8,611	44,975
Person									
Roxboro	781,618	21,763	35,546	125,829	15,578	29,473	263,513	89,153	1,362,473

TABLE 86. — Continued

Counties and municipalities	Property tax	License taxes	Profits from ABC stores	Municipal share of local government sales tax	Municipal share of State taxes				Total
					Intangibles taxes	Beverage taxes	Utility taxes	Gasoline taxes	
Pitt									
Ayden	$ 238,883	$ 4,538	$ 4,140	$ 107,963	$ 8,131	$ 17,041	$ 3,996	$ 59,161	$ 443,853
Bethel	111,239	3,840	.....	46,388	4,215	7,155	22,756	24,652	220,245
Falkland	5,560	146	140	2,932	195	457	311	1,226	10,967
Farmville	469,401	13,446	5,695	122,230	15,680	18,585	113,115	61,671	819,823
Fountain	30,736	986	313	10,444	1,044	1,636	348	6,419	51,926
Greenville	3,641,420	271,568	27,388	898,608	112,275	141,985	822,996	428,165	6,344,403
Grifton*	186,868	3,498	2,461	50,386	4,458	8,661	28,202	28,751	313,285
Grimesland	17,048	509	.....	10,975	614	1,747	5,036	5,937	41,866
Simpson	17,756	99	.....	10,694	324	1,571	892	4,911	36,247
Winterville	130,403	4,689	3,043	53,269	3,323	7,919	2,366	26,042	231,054
Polk									
Columbus	42,330	780	.....	13,976	14,831	.....	20,166	12,034	104,117
Saluda	32,097	374	.....	10,497	11,740	.....	9,066	11,209	74,983
Tryon	168,525	3,466	37,523	32,631	48,855	6,909	50,966	28,505	377,380
Randolph									
Archdale*	198,395	15,573	.....	114,866	9,782	520	65,629	72,142	476,907
Asheboro	2,252,949	78,157	.....	296,173	111,908	.....	628,093	185,409	3,552,689
Franklinville	15,115	.....	.....	12,655	674	.....	7,489	8,993	44,926
High Point* See Guilford County									
Liberty	178,146	3,547	63,241	40,064	9,584	7,704	61,662	31,853	395,801
Ramseur	240,135	155	.....	22,893	10,642	.....	130,641	16,556	421,022
Randleman	170,551	3,298	139,836	42,585	8,198	8,319	64,793	30,009	467,589
Seagrove	10,568	.....	.....	5,843	568	.....	5,305	4,893	27,177
Staley	2,239	35	.....	3,947	87	.....	3,628	4,233	14,169
Richmond									
Ellerbe	54,125	715	.....	36,589	2,290	5,262	18,166	20,563	137,710
Hamlet	265,923	15,841	56,807	136,499	11,160	18,174	82,728	64,725	651,857

Hoffman	2,290	.....	.....	11,505	90	1,235	3,691	13,659	32,470
Norman	.....	.....	.....	6,549	.....	938	2,984	.....	10,471
Rockingham	775,068	16,974	143,590	229,940	32,220	31,954	225,185	102,507	1,557,438
Robeson									
Fairmont	259,951	8,572	82,762	64,764	8,832	10,243	50,279	34,901	520,304
Lumber Bridge	2,166	41	.....	3,776	78	.....	1,226	2,682	9,969
Lumberton	1,401,116	165,927	.....	436,314	49,527	68,021	425,876	233,805	2,780,586
Maxton*	187,614	3,880	.....	62,323	6,170	10,447	48,287	35,616	354,337
McDonald	.....	.....	.....	2,509	.....	.....	523	1,577	4,609
Orrum	.....	.....	.....	3,955	.....	.....	2,181	.....	6,136
Parkton	19,730	698	.....	13,009	673	.....	6,155	8,011	48,276
Pembroke	140,923	3,424	23,057	67,062	3,759	11,027	43,034	34,593	326,879
Proctorville	2,519	.....	.....	4,894	89	.....	2,053	2,918	12,473
Raynham	1,413	.....	.....	2,090	49	.....	1,038	1,341	5,931
Red Springs	124,738	6,011	19,500	86,127	3,989	13,903	75,159	45,388	374,815
Rennert	.....	.....	.....	4,927	.....	.....	1,516	.....	6,443
Rowland	70,731	3,038	16,985	40,438	2,456	7,094	22,577	26,022	189,341
Saint Pauls	157,765	4,506	89,345	40,918	5,439	.....	89,723	23,455	411,151
Rockingham									
Eden	1,982,108	44,702	.....	345,475	59,268	58,305	514,527	209,707	3,214,092
Madison	462,646	8,312	65,000	61,316	13,219	10,811	178,314	36,718	836,336
Mayodan	336,498	13,097	.....	58,506	11,741	8,343	72,049	33,384	533,618
Reidsville	1,645,112	29,528	162,500	278,063	47,960	48,131	388,217	156,011	2,755,522
Stoneville	160,063	902	.....	23,447	5,466	3,920	22,362	14,768	230,928
Rowan									
China Grove	160,637	.....	12,929	48,413	8,018	8,008	44,313	27,149	309,467
Cleveland	21,557	.....	4,440	13,682	1,202	2,289	8,076	8,674	59,920
East Spencer	114,884	5,235	16,041	50,179	6,221	8,423	36,215	29,012	266,210
Faith	22,030	.....	3,660	12,304	1,216	2,124	4,788	8,467	54,589
Granite Quarry	117,867	1,202	9,725	30,763	6,314	5,020	37,966	17,181	226,038
Landis	193,582	.....	16,617	49,477	10,384	.....	114,571	29,407	414,038
Rockwell	90,439	2,137	7,226	30,119	4,803	5,154	24,117	18,286	182,281
Salisbury	3,923,162	72,199	139,327	532,770	193,093	87,406	800,216	285,744	6,033,917
Spencer	240,498	2,879	22,246	67,392	13,327	11,307	59,704	40,787	458,140
Rutherford									
Alexander Mills	51,152	45	.....	9,735	1,466	.....	28,360	9,311	100,069
Bostic	8,828	.....	.....	1,608	242	.....	2,813	6,350	19,841
Ellenboro	17,840	.....	.....	4,225	636	.....	8,225	9,370	40,296

TABLE 86. — Continued

Counties and municipalities	Property tax	License taxes	Profits from ABC stores	Municipal share of local government sales tax	Municipal share of State taxes				Total
					Intangibles taxes	Beverage taxes	Utility taxes	Gasoline taxes	
Forest City	$ 506,296	$ 15,688	$	$ 108,533	$ 16,347	$	$ 181,887	$ 101,647	$ 930,398
Lake Lure	142,004	20,824	.....	28,191	4,246	1,878	19,889	20,480	237,512
Ruth	22,469	.....	.....	3,661	551	.....	3,721	5,160	35,562
Rutherfordton	282,779	4,282	21,000	59,539	8,968	13,212	95,356	48,903	534,039
Spindale	422,686	3,969	.....	88,652	13,353	.....	199,205	59,477	787,342
Sampson									
Autryville	9,562	.....	.....	4,606	275	.....	2,810	4,593	21,846
Clinton	949,260	21,879	27,500	156,782	27,961	29,058	200,079	99,499	1,512,018
Garland	48,387	940	38,000	17,136	1,500	598	11,292	14,754	132,607
Harrells*	6,851	.....	.....	5,126	204	.....	3,155	2,466	17,802
Newton Grove	40,984	1,673	30,000	11,643	1,231	2,170	12,783	8,290	108,774
Roseboro	94,040	3,017	44,000	25,211	2,875	4,720	20,737	17,625	212,225
Salemburg	28,773	249	.....	15,493	914	.....	11,099	10,268	66,796
Turkey	7,053	160	.....	8,800	257	.....	2,863	5,365	24,498
Scotland									
East Laurinburg	.....	246	.....	12,765	.....	2,066	39,077	6,707	60,901
Gibson	26,936	278	.....	13,486	970	2,055	7,403	7,947	59,075
Laurinburg	638,360	28,895	.....	307,324	24,097	45,009	186,950	147,549	1,377,784
Maxton*									
See Robeson County									
Wagram	26,295	376	.....	16,807	948	2,377	9,558	8,607	64,970
Stanly									
Albemarle	1,183,666	21,902	.....	324,536	37,910	.....	487,570	211,401	2,266,985
Locust	10,259	1,796	.....	35,166	325	.....	17,398	21,743	86,687
New London	6,349	.....	.....	8,963	218	.....	6,221	6,364	28,115
Norwood	124,850	1,455	95,901	40,061	3,912	7,002	35,755	24,021	332,957
Oakboro	50,455	1,690	.....	12,566	1,579	.....	20,042	9,638	95,970
Richfield	8,133	.....	.....	7,857	258	.....	7,746	6,134	30,128
Stanfield	17,690	109	.....	9,959	569	.....	6,754	6,630	41,711

Stokes									
Danbury	1,889	.....	.....	185	31	446	4,028	3,221	9,800
Walnut Cove	74,505	1,393	33,434	7,219	1,203	4,436	19,450	17,166	158,806
Surry									
Dobson	91,374	984	80,000	36,668	3,942	4,705	28,775	16,307	262,755
Elkin*	774,140	6,557	.....	93,249	33,334	11,144	111,246	42,136	1,071,806
Mount Airy	1,643,888	13,449	152,000	222,789	74,577	27,607	229,260	90,667	2,454,237
Pilot Mountain	191,683	2,652	.....	35,506	8,752	4,053	39,615	14,652	296,913
Swain									
Bryson City	166,047	3,240	6,000	41,935	6,333	5,999	43,818	20,645	294,017
Transylvania									
Brevard	477,254	45,338	70,000	99,286	27,512	20,521	95,865	63,577	899,353
Rosman	22,134	760	.....	3,571	989	1,922	4,941	5,604	39,921
Tyrrell									
Columbia	65,149	1,395	.....	5,681	3,915	2,911	11,450	9,574	100,075
Union									
Indian Trail	16,732	.....	.....	3,191	503	.....	18,255	10,411	49,092
Marshville	146,377	2,044	.....	30,323	4,774	.....	34,141	25,104	242,763
Monroe	1,641,455	38,331	94,158	312,221	49,160	51,181	450,027	188,740	2,825,273
Stallings	23,013	.....	.....	4,333	682	6,816	34,307	19,654	88,805
Waxhaw	77,146	790	4,724	16,283	2,564	4,670	27,435	17,454	151,066
Wingate	71,254	359	.....	14,477	2,279	.....	30,231	30,262	148,862
Vance									
Henderson	1,380,842	60,847	42,173	302,376	68,742	56,757	325,965	180,760	2,418,462
Kittrell	1,763	35	.....	473	108	868	1,691	2,961	7,899
Middleburg	2,344	.....	.....	624	142	714	3,085	3,001	9,910
Wake									
Apex	610,452	20,980	12,756	103,933	20,626	11,011	105,920	37,299	922,977
Cary	3,520,576	101,982	65,582	774,672	108,612	84,333	392,590	262,846	5,311,193
Fuquay-Varina	477,630	8,604	10,364	119,512	16,598	12,728	70,779	43,751	759,966
Garner	1,320,607	50,750	.....	359,048	38,753	39,010	183,219	120,462	2,111,849
Holly Springs	23,149	684	733	24,736	807	2,662	6,000	9,318	68,089
Knightdale	94,634	3,076	.....	35,049	3,092	3,810	15,678	12,911	168,250

TABLE 87. — Continued

Counties	Assessed valuation 1981	County-wide levies	School district levies	Other special districts	City or town levies	Total property tax levies for all jurisdictions	Percent total levy is of valuation
Mitchell	$ 259,266,424	$ 1,685,235	$	$ 35,104	$ 333,608	$ 2,053,947	.79
Montgomery	470,762,285	2,165,512	.....	.....	834,676	3,000,188	.64
Moore	1,179,157,390	6,603,281	.....	385,224	2,568,219	9,556,724	.81
Nash	1,085,603,961	7,056,425	776,181[a]	72,977	3,141,336	11,046,919	1.02
New Hanover	2,109,961,767	18,145,690	.....	.....	8,116,686	26,262,376	1.24
Northampton	308,547,252	2,498,518	.....	.....	431,909	2,930,427	.95
Onslow	950,009,537	7,505,090	.....	.....	2,963,820	10,468,910	1.10
Orange	1,801,643,030	9,803,347	1,659,056	409,865	6,446,536	18,318,804	1.02
Pamlico	181,430,800	1,342,588	.....	.....	103,628	1,446,216	.80
Pasquotank	284,525,065	2,617,630	.....	.....	1,048,707	3,666,337	1.29
Pender	431,498,982	2,891,042	.....	45,272	446,709	3,381,023	.78
Perquimans	114,585,791	1,317,746	.....	.....	111,980	1,429,726	1.25
Person	970,000,137	5,335,000	.....	.....	781,618	6,116,618	.63
Pitt	2,127,615,151	11,489,122	.....	.....	4,843,800	16,332,922	.77
Polk	275,038,820	1,256,950	152,430	38,086	242,952	1,690,418	.61
Randolph	1,423,955,798	6,835,033	1,143,568	411,794	3,212,330	11,602,725	.81
Richmond	738,517,086	4,394,177	.....	130,997	1,097,406	5,622,580	.76
Robeson	1,182,211,050	9,683,198	642,987	232,720	2,350,421	12,909,326	1.09
Rockingham	1,684,324,529*	12,710,411	.....	245,100	4,586,427	17,541,938	1.04
Rowan	1,549,546,764*	8,820,564	447,460[a]	209,311	4,884,656	14,361,991	.93
Rutherford	815,913,895	6,935,299	.....	129,586	1,454,054	8,518,939	1.04
Sampson	764,991,494	5,660,939	864,788	136,332	1,184,856	7,846,915	1.03
Scotland	610,869,842	4,276,102	.....	.....	709,836	4,985,938	.82
Stanly	811,818,316	5,926,274	657,024	81,212	1,401,402	8,065,912	.99
Stokes	1,040,544,842*	5,619,712	.....	.....	76,394	5,696,106	.55

Surry	890,636,086	6,234,452	649,769	177,517	2,696,299	9,758,037	1.10
Swain	150,687,600	678,094	.....	.....	166,047	844,141	.56
Transylvania	553,872,979	3,817,251	.....	.....	499,388	4,316,639	.78
Tyrrell	122,231,152	806,725	.....	.....	65,149	871,874	.71
Union	1,353,126,567	8,795,369	284,726	.....	1,975,977	11,056,072	.82
Vance	404,385,317*	3,840,599	.....	.....	1,384,949	5,225,548	1.29
Wake	6,607,347,987	54,833,948	.....	629,348	32,902,886	88,366,182	1.34
Warren	211,127,904	2,026,828	.....	.....	159,735	2,186,563	1.04
Washington	323,063,066	1,970,685	.....	.....	402,814	2,373,499	.73
Watauga	627,722,648	3,365,554	.....	92,773	963,688	4,422,015	.70
Wayne	1,449,882,353*	8,346,424	.....	350,965	3,654,396	12,351,785	.85
Wilkes	779,324,819	5,767,003	.....	317,374	1,160,127	7,244,504	.93
Wilson	1,012,171,971*	8,697,345	.....	448,048	3,670,030	12,815,423	1.27
Yadkin	382,698,342	2,870,182	.....	33,852	453,269	3,357,303	.88
Yancey	209,789,697	1,050,084	.....	15,462	143,622	1,209,168	.58
All counties	$111,409,529,181	$765,512,691	$40,327,979	$16,969,070	$327,357,127	$1,150,666,867	1.03

*Valuation includes the full value of stored tobacco, peanuts and cotton which are subject to reduced tax rates as follows: leaf tobacco, 60%; stored peanuts, 20%; baled cotton, 50%. Full values of these products are: Anson, cotton, $873,904; Bladen, peanuts, $986,847, cotton, $336,720; Chowan, peanuts, $821,650; Davidson, cotton, $2,119,906; Davie, tobacco, $278,383,530; Durham, tobacco, $80,421,835; Edgecombe, tobacco, $155,253, peanuts, $804,550; Forsyth, tobacco, $271,579,702; Granville, tobacco, $24,837; Guilford, tobacco, $3,137,555, cotton, $4,286,716; Halifax, peanuts, $590,000, cotton, $123,146; Iredell, cotton, $24,404; Lenoir, tobacco, $1,797,333; Mecklenburg, cotton, $1,682,854; Rockingham, tobacco, $19,430,400, cotton, $8,441,600; Rowan, cotton, $4,020,958; Stokes, tobacco, $429,114,851; Vance, tobacco, $18,183, cotton, $213,740; Wayne, cotton, $96,364; Wilson, tobacco, $3,734,072.

[a]Includes supplementary school district taxes levied by municipalities. Levies by the municipalities were as follows: Thomasville (Davidson) $440,207; Rocky Mount (Edgecombe and Nash) $1,108,830; Roanoke Rapids (Halifax) $497,328; Mooresville (Iredell) $253,994; Salisbury (Rowan) $447,460. The portion of the tax levied by Rocky Mount in Edgecombe County is $332,649; in Nash County, $776,181.

TABLE 89. VALUATIONS BY CLASS OF PROPERTY FOR ON PROPERTY IN MUNICIPALITIES,

Counties[a] and municipalities	Valuation			
	Real property	Tangible personal property	Public service company property*	Total
Alamance				
Alamance	$ 2,631,425	$ 1,055,593	$ 190,045	$ 3,877,063
Burlington	406,673,675	231,538,330	34,151,455	672,363,460
Elon College	12,052,755	3,842,470	3,939,573	19,834,798
Gibsonville	See Guilford County			
Graham	80,011,930	46,877,985	5,075,650	131,965,565
Haw River	15,515,220	47,073,152	3,277,879	65,866,251
Mebane:				
In Alamance	20,347,305	11,681,261	4,403,588	36,432,154
In Orange	2,558,653	439,820	193,550	3,192,023
Alexander				
Taylorsville	11,395,955	8,448,508	3,102,326	22,946,789
Alleghany				
Sparta	16,004,865	7,609,460	364,794	23,979,119
Anson				
Ansonville	2,968,055	1,352,259	558,859	4,879,173
Lilesville	3,010,795	857,756	768,205	4,636,756
McFarlan	639,003	133,717	81,689	854,409
Morven	3,044,118	968,494	579,873	4,592,485
Peachland	2,091,788	829,692	268,462	3,189,942
Polkton	4,605,379	1,745,269	439,011	6,789,659
Wadesboro	44,780,733	43,571,465	5,250,022	93,602,220
Ashe				
Jefferson	10,978,269	8,039,807	374,982	19,393,058
Lansing	696,470	544,437	33,062	1,273,969
West Jefferson	14,955,852	14,070,691	1,484,800	30,511,343
Avery				
Banner Elk	5,938,412	1,040,158	85,241	7,063,811
Crossnore	1,178,148	319,465	124,812	1,622,425
Elk Park	3,101,642	686,855	134,450	3,922,947
Newland	8,172,922	5,094,895	2,048,701	15,316,518
Seven Devils	See Watauga County			
Beaufort				
Aurora	4,800,000	2,312,405	614,183	7,726,588
Bath	1,502,890	571,844	221,838	2,296,572
Belhaven	10,358,125	9,372,651	1,180,549	20,911,325
Chocowinity	6,781,380	8,259,331	384,385	15,425,096
Pantego	1,728,088	966,156	652,645	3,346,889
Washington	74,472,715	54,680,747	7,218,594	136,372,056
Washington Park	7,197,058	1,470,729	191,142	8,858,929
Bertie				
Askewville	920,149	695,281	58,877	1,674,307
Aulander	6,745,410	2,904,315	1,218,672	10,868,397
Colerain	2,291,740	1,535,345	477,321	4,304,406
Kelford	731,516	376,261	314,942	1,422,719
Lewiston-Woodville	3,917,410	7,003,500	520,347	11,441,257
Powellsville	1,171,555	446,350	96,875	1,714,780
Roxobel	1,742,195	769,280	291,847	2,803,322
Windsor	16,500,469	7,149,802	1,161,227	24,811,498

MUNICIPALITIES AND LEVIES BY VARIOUS JURISDICTIONS FOR THE FISCAL YEAR 1981-82

County-wide levies		School district levies		Other district levies		Municipal levies		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .76	$ 29,465	$.....	$	$	$	$ .15	$ 5,860	$ .91	$ 35,325
.76	5,109,952	.185	1,243,872	.....	.....	.73	4,908,255	1.675	11,262,089
.76	150,744	.....	.....	.....	.....	.57	113,058	1.33	263,802
.76	1,002,938	.....	.....	.....	.....	.63	831,382	1.39	1,834,320
.76	500,583	.....	.....	.....	.....	.35	230,532	1.11	731,115
.76	276,884	.....	.....	.....	.....	.76	276,884	1.52	553,768
.544	17,365	.....	.....	.....	.....	.760	24,259	1.304	41,624
.66	151,448	.....	.....	.....	.....	.65	149,154	1.31	300,602
49	117,497	.....	.....	.....	.....	.30	71,937	.79	189,434
.77	37,569	.....	.....	.....	.....	.25	12,264	1.02	49,833
.77	35,703	.....	.....	.....	.....	.50	23,184	1.27	58,887
.77	6,579	.....	.....	.....	.....	.28	2,391	1.05	8,970
.77	35,362	.....	.....	.....	.....	.50	22,963	1.27	58,325
.77	24,562	.....	.....	.....	.....	.30	9,570	1.07	34,132
.77	52,280	.....	.....	.....	.....	.25	16,974	1.02	69,254
.77	720,737	.....	.....	.....	.....	.59	552,231	1.36	1,272,968
.58	112,479	.....	.....	.....	.....	.48	93,087	1.06	205,566
.58	7,389	.....	.....	.....	.....	.25	3,184	.83	10,573
.58	176,965	.....	.....	.....	.....	.54	164,761	1.12	341,726
.52	36,731	.....	.....	.....	.....	.37	27,020	.89	63,751
.52	8,436	.....	.....	.....	.....	.30	4,867	.82	13,303
.52	20,399	.....	.....	.....	.....	.35	13,730	.87	34,129
.52	79,645	.....	.....	.....	.....	.31	47,481	.83	127,126
.45	34,769	.....	.....	.....	.....	.45	34,770	.90	69,539
.45	10,335	.....	.....	.....	.....	.20	4,593	.65	14,928
.45	94,100	.....	.....	.....	.....	.43	89,918	.88	184,018
.45	69,412	.....	.....	.....	.....	.25	38,563	.70	107,975
.45	15,061	.....	.....	.....	.....	.23	7,698	.68	22,759
.45	613,674	.06	81,823	.....	.....	.59	804,595	1.10	1,500,092
.45	39,865	.06	5,315	.....	.....	.29	25,678	.80	70,858
.88	14,733	.....	.....	.....	.....	.17	2,846	1.05	17,579
.88	95,641	.....	.....	.....	.....	.74	80,426	1.62	176,067
.88	37,878	.....	.....	.....	.....	.62	26,681	1.50	64,559
.88	12,519	.....	.....	.....	.....	.64	9,105	1.52	21,624
.88	100,683	.....	.....	.....	.....	.16	18,306	1.04	118,989
.88	15,090	.....	.....	.....	.....	.45	7,706	1.33	22,796
.88	24,669	.....	.....	.....	.....	.35	9,809	1.23	34,478
.88	218,341	.....	.....	.....	.....	.30	74,727	1.18	293,068

TABLE 89.

Counties[a] and municipalities	Valuation			
	Real property	Tangible personal property	Public service company property*	Total
Bladen				
Bladenboro	$ 8,308,702	$ 6,116,090	$ 977,611	$ 15,402,403
Clarkton	5,429,697	4,639,320	2,079,402	12,148,419
Dublin	2,234,632	2,276,915	95,770	4,607,317
East Arcadia	903,589	422,197	72,928	1,398,714
Elizabethtown	33,194,580	26,196,838	2,389,862	61,781,280
Tar Heel	514,313	224,537	22,389	761,239
White Lake	15,270,859	1,973,668	218,382	17,462,909
Brunswick				
Belville	679,983	94,388	107,741	882,112
Boiling Spring Lakes	26,753,187	2,416,401	425,636	29,595,224
Bolivia	2,728,031	983,607	51,508	3,763,146
Calabash	5,186,872	732,175	34,236	5,953,283
Caswell Beach	9,631,255	379,576	184,628	10,195,459
Holden Beach	56,483,262	1,639,845	170,034	58,293,141
Long Beach	111,557,495	6,215,022	2,899,090	120,671,607
Navassa	5,055,177	7,150,067	817,299	13,022,543
Ocean Isle Beach	57,066,194	1,490,897	142,584	58,699,675
Shallotte	15,153,781	4,657,076	1,229,022	21,039,879
Southport	30,600,124	4,172,744	2,435,229	37,208,097
Sunset Beach	31,950,459	923,180	110,661	32,984,300
Yaupon Beach	17,109,613	1,169,533	273,021	18,552,167
Buncombe				
Asheville	467,806,170	260,003,623	70,505,234	798,315,027
Biltimore Forest	33,168,146	5,054,806	734,428	38,957,380
Black Mountain	26,367,071	10,581,011	3,858,208	40,806,290
Montreat	7,539,876	957,386	172,267	8,669,529
Weaverville	10,382,765	2,660,596	3,546,812	16,590,173
Woodfin	17,554,429	25,718,169	3,519,845	46,792,443
Burke				
Drexel	16,702,248	10,723,741	905,428	28,331,417
Glen Alpine	5,869,447	1,246,619	2,620,550	9,736,616
Hickory	See Catawba County			
Hilderbran	10,631,340	8,123,617	917,515	19,672,472
Long View	See Catawba County			
Morganton	203,683,623	187,035,593	16,953,721	407,672,937
Rhodhiss:				
In Burke	1,933,867	4,412,127	107,903	6,453,897
In Caldwell	2,354,880	621,015	151,708	3,127,603
Rutherford College	10,556,088	2,647,522	591,366	13,794,976
Valdese	54,623,053	51,250,585	4,394,804	110,268,442
Cabarrus				
Concord	143,260,353	86,496,672	18,647,532	248,404,557
Harrisburg	15,393,853	13,830,087	1,507,443	30,731,384
Mount Pleasant	7,652,573	7,919,814	884,375	16,456,762
Caldwell				
Blowing Rock	See Watauga County			
Granite Falls	37,495,985	20,741,314	2,829,856	61,067,155
Hudson	38,162,721	18,143,592	3,182,663	59,488,976
Lenoir	294,475,534	188,403,314	22,557,956	505,436,804
Rhodhiss	See Burke County			
Carteret				
Atlantic Beach	78,793,783	6,380,899	1,168,393	86,343,075
Beaufort	51,500,000	6,800,000	4,391,644	62,691,644
Cape Carteret	26,472,137	3,283,406	679,837	30,435,380

— Continued

County-wide levies		School district levies		Other district levies		Municipal levies		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .90	$ 138,622	$.....	$.....	$.....	$.....	$ .72	$ 110,897	$1.62	$ 249,519
.90	109,335	.....	.....	.....	.....	.62	75,320	1.52	184,655
.90	41,465	.....	.....	.....	.....	.69	31,790	1.59	73,255
.90	12,588	.....	.....	.....	.....	.25	3,315	1.15	15,903
.90	556,031	.....	.....	.....	.....	.77	475,716	1.67	1,031,747
.90	6,851	.....	.....	.....	.....	.50	3,818	1.40	10,669
.90	157,166	.....	.....	.....	.....	.80	139,703	1.70	296,869
.56	4,939	.....	.....	.....	.....	.15	1,323	.71	6,262
.56	165,733	.....	.....	.....	.....	.30	88,785	.86	254,518
.56	21,074	.....	.....	.....	.....	.20	7,526	.76	28,600
.56	33,338	.....	.....	.....	.....	.185	11,013	.745	44,351
.56	57,094	.....	.....	.....	.....	.24	24,557	.80	81,651
.56	326,441	.....	.....	.....	.....	.22	128,244	.78	454,685
.56	675,760	.....	.....	.....	.....	.38	458,552	.94	1,134,312
.56	72,926	.....	.....	.....	.....	.15	19,533	71	92,459
.56	328,718	.....	.....	.....	.....	.175	102,724	.735	431,442
.56	117,823	.....	.....	.....	.....	.50	105,200	1.06	223,023
.56	208,365	.....	.....	.....	.....	.59	219,510	1.15	427,875
.56	184,712	.....	.....	.....	.....	.28	92,356	.84	277,068
.56	103,892	.....	.....	.....	.....	.45	83,485	1.01	187,377
.87	6,945,340	.25[c]	1,222,484[c]	.....	.....	1.07	8,541,971	2.19	16,709,795
.87	338,929	.....	.....	.....	.....	.54	210,369	1.41	549,298
.87	355,014	.....	.....	.....	.....	.78	318,289	1.65	673,303
.87	75,424	.....	.....	.....	.....	.85	72,996	1.72	148,420
.87	144,334	.....	.....	.....	.....	.72	119,498	1.59	263,832
.87	407,094	.....	.....	.10	46,792	.35	163,774	1.32	617,660
.62	175,654	.....	.....	.....	.....	.55	155,823	1.17	331,477
.62	60,367	.....	.....	.....	.....	.46	44,788	1.08	105,155
.62	121,969	.....	.....	.....	.....	.09	17,705	.71	139,674
.62	2,527,572	.....	.....	.....	.....	.40	1,630,692	1.02	4,158,264
.62	40,014	.....	.....	.....	.....	.67	43,241	1.29	83,255
.51	15,950	.....	.....	.....	.....	.67	20,954	1.18	36,904
.62	85,528	.....	.....	.....	.....	.10	13,794	.72	99,322
.62	683,664	.....	.....	.....	.....	.55	606,593	1.17	1,290,257
.74	1,838,193	.....	.....	.....	.....	.70	1,738,831	1.44	3,577,024
.74	227,412	.....	.....	.....	.....	.15	46,097	.89	273,509
.74	121,780	.....	.....	.....	.....	.35	57,604	1.09	179,384
.51	311,442	.....	.....	.....	.....	.45	274,797	.96	586,239
.51	303,393	.....	.....	.....	.....	.39	232,006	.90	535,399
.51	2,577,727	.....	.....	.17	23,865	.50	2,527,183	1.18	5,128,775
.41	354,006	.....	.....	.....	.....	.45	388,543	.86	742,549
.41	257,035	.....	.....	.....	.....	.68	426,302	1.09	683,337
.41	124,785	.....	.....	.....	.....	.20	60,871	.61	185,656

TABLE 86 — Continued

Counties and municipalities	Property tax	License taxes	Profits from ABC stores	Municipal share of local government sales tax	Municipal share of State taxes: Intangibles taxes	Beverage taxes	Utility taxes	Gasoline taxes	Total
Morrisville	$ 65,184	$ 2,209	$	$ 8,878	$ 1,839	$ 972	$ 9,520	$ 3,891	$ 92,493
Raleigh	25,836,368	1,388,193	486,426	5,318,329	892,456	585,124	4,416,416	1,735,368	40,658,680
Rolesville	32,030	1,409	.....	19,276	707	2,001	6,759	6,058	68,240
Wake Forest	250,851	6,459	.....	141,267	8,675	14,614	54,121	45,624	521,611
Wendell	329,647	10,842	6,271	78,660	9,690	8,595	39,162	28,548	511,415
Zebulon	341,758	8,995	7,938	73,851	12,025	7,946	70,800	26,591	549,904
Warren									
Macon	4,858	97	.....	2,373	175	588	1,678	2,197	11,966
Norlina	51,369	655	1,631	13,880	1,778	3,472	10,778	14,191	97,754
Warrenton	103,508	2,955	2,940	13,921	3,359	3,499	20,928	12,674	163,784
Washington									
Creswell	20,362	65	30	7,665	489	1,636	4,860	5,139	40,246
Plymouth	359,296	6,674	3,930	88,189	9,158	17,559	59,159	55,972	599,937
Roper	23,156	394	.....	14,954	493	3,053	6,939	10,504	59,493
Watauga									
Beech Mountain*	.....**	.....	.....	445	.....	.....	32,577	43,263	76,285
Blowing Rock*	358,452	14,450	133,513	116,171	13,322	5,173	35,130	23,895	700,106
Boone	597,855	20,891	.....	174,032	18,494	.....	180,104	121,880	1,113,256
Seven Devils*	69,924	.....	.....	17,547	2,684	.....	3,837	6,538	100,530
Wayne									
Eureka	19,703	300	.....	5,181	884	205	3,575	3,872	33,720
Fremont	104,944	3,589	.....	28,065	4,786	6,683	19,323	23,722	191,112
Goldsboro	3,015,314	125,451	150,375	778,913	132,824	130,195	776,583	386,256	5,495,911
Mount Olive*	429,949	26,309	.....	105,671	17,965	3,292	86,211	62,681	732,078
Pikeville	43,845	539	.....	10,910	1,861	448	9,542	8,902	76,047
Seven Springs	6,018	182	3,820	1,799	307	112	2,175	2,463	16,876
Walnut Creek	34,811	.....	.....	7,536	1,285	1,321	7,099	7,868	59,920

Wilkes									
Elkin*									
See Surry County									
North Wilkesboro	727,895	18,148	62,000	93,347	38,405	12,713	136,764	48,729	1,138,001
Ronda	20,097	144	.....	12,731	742	.....	7,597	7,826	49,137
Wilkesboro	407,349	2,575	52,500	70,951	18,583	9,241	138,691	34,877	734,767
Wilson									
Black Creek	19,915	307	.....	4,962	951	2,013	465	6,438	35,051
Elm City	119,179	2,473	3,472	24,849	4,761	6,011	25,095	19,411	205,251
Kenly*									
See Johnston County									
Lucama	31,829	778	1,852	7,134	1,367	4,121	1,281	12,287	60,649
Saratoga	17,280	370	188	3,881	744	1,467	348	4,947	29,225
Sharpsburg*									
See Nash County									
Sims	5,816	.....	1,805	1,396	268	741	2,462	2,476	14,964
Stantonsburg	48,272	1,133	2,402	9,628	1,845	3,541	969	11,352	79,142
Wilson	3,417,988	119,868	86,612	736,249	141,068	132,549	454,319	403,959	5,492,612
Yadkin									
Arlington	37,930	494	.....	7,628	1,060	.....	9,701	12,137	68,950
Boonville	53,250	.....	.....	11,591	1,611	.....	15,006	14,647	96,105
East Bend	25,907	.....	.....	4,526	629	.....	5,190	9,421	45,673
Jonesville	146,376	3,234	.....	29,391	4,086	.....	27,597	23,146	233,830
Yadkinville	189,806	66	.....	40,962	5,695	.....	120,425	29,673	386,627
Yancey									
Burnsville	143,622	2,002	.....	30,717	7,638	.....	33,872	20,052	237,903
All reporting municipalities	$327,357,127	$12,819,925	$13,608,071	$67,477,338	$14,580,569	$8,800,785	$64,364,549	$31,350,689	$540,359,053

Note: Camden, Currituck and Hyde counties are excluded because they have no incorporated towns.

*Municipality is located in more than one county. Total amount of levies are shown only in the county where the largest portion of total property valuation is located.

**Beech Mountain reported its property tax levy of $515,799 after this table and summary tables including local property tax levies had been prepared for publication.

TABLE 87. TOTAL PROPERTY TAXES LEVIED BY ALL LOCAL JURISDICTIONS BY COUNTIES FOR FISCAL YEAR 1981-1982

Counties	Assessed valuation 1981	County-wide levies	School district levies	Other special districts	City or town levies	Total property tax levies for all jurisdictions	Percent total levy is of valuation
Alamance	$ 1,668,866,652	$ 12,683,386	$ 1,301,231	$ 157,868	$ 6,417,743	$ 20,560,228	1.24
Alexander	307,449,809	2,029,174	.....	.....	149,154	2,178,328	.71
Alleghany	170,212,430	834,041	.....	.....	71,937	905,978	.54
Anson	415,765,093*	3,198,026	.....	41,259	639,577	3,878,862	.94
Ashe	334,997,667	1,942,989	.....	26,329	261,032	2,230,350	.67
Avery	317,236,999	1,649,632	.....	.....	119,038	1,768,670	.56
Beaufort	962,965,996	4,333,369	124,706	23,983	1,005,815	5,487,873	.57
Bertie	276,446,011	2,432,725	.....	.....	229,606	2,662,331	.96
Bladen	401,817,970*	3,616,361	.....	5,353	840,559	4,462,273	1.11
Brunswick	1,715,790,252	9,608,425	.....	332,537	1,342,808	11,283,770	.66
Buncombe	2,254,477,923	19,613,958	1,641,752	1,009,724	9,426,897	31,692,331	1.41
Burke	1,328,136,014	8,234,443	.....	504,278	2,574,532	11,313,253	.85
Cabarrus	1,210,876,510	8,960,486	.....	613,550	1,842,532	11,416,568	.94
Caldwell	1,303,683,585	6,648,797	.....	291,434	3,091,544	10,031,775	.77
Camden	121,484,355	728,906	.....	59,327	.....	788,233	.65
Carteret	1,061,335,523	4,350,918	.....	241,892	2,502,475	7,095,285	.67
Caswell	242,882,735	1,894,490	.....	65,617	4,149	1,964,256	.81
Catawba	2,409,499,415	11,809,136	.....	475,164	6,318,302	18,602,602	.77
Chatham	723,213,190	4,484,107	.....	194,728	533,919	5,212,754	.72
Cherokee	365,949,466	1,546,345	.....	41,345	289,043	1,876,733	.51
Chowan	161,120,110*	1,772,321	.....	39,539	483,653	2,295,513	1.42
Clay	102,077,152	551,217	.....	.....	27,198	578,415	.57
Cleveland	1,543,462,477	8,797,744	1,098,054	345,308	1,415,736	11,656,842	.75
Columbus	754,375,123	6,487,626	.....	62,056	1,228,072	7,777,754	1.03
Craven	845,010,021	6,505,873	.....	162,005	1,602,427	8,270,305	.98

Cumberland	3,123,793,029	26,552,207	1,983,838	1,940,194	6,482,570	36,958,809	1.18
Currituck	350,467,173	1,769,798	.....	115,329	.....	1,885,127	.54
Dare	418,124,438	3,888,448	.....	542,916	1,790,744	6,222,108	1.49
Davidson	2,451,654,516*	11,027,296	1,113,095[a]	578,026	3,263,271	15,981,688	.65
Davie	795,556,264*	3,421,014	.....	.....	624,459	4,045,473	.51
Duplin	641,438,385	4,490,086	.....	.....	957,870	5,447,956	.85
Durham	2,881,396,356*	24,791,112	8,609,326	391,982	13,547,927	47,340,347	1.64
Edgecombe	762,322,123*	6,092,931	720,467[a]	5,322	2,059,169	8,877,889	1.16
Forsyth	5,350,414,330*	39,837,024	.....	139,739	25,521,478	65,498,241	1.22
Franklin	297,283,611	3,211,356	15,613	59,020	365,260	3,651,249	1.23
Gaston	3,236,236,513	20,387,271	.....	.....	6,614,854	27,002,125	.83
Gates	86,947,870	996,016	.....	.....	17,820	1,013,835	1.17
Graham	161,870,172	558,452	.....	.....	165,828	724,280	.45
Granville	366,106,751*	3,880,633	.....	24,112	873,271	4,778,016	1.31
Greene	270,925,344	2,275,876	.....	.....	165,027	2,440,903	.90
Guilford	8,924,987,601*	37,246,327	15,120,195	1,816,308	35,689,348	89,872,178	1.01
Halifax	650,892,401*	6,334,682	684,393[a]	525,363	2,115,566	9,660,004	1.48
Harnett	664,901,666	5,917,639	92,017	312,248	1,943,268	8,265,172	1.24
Haywood	841,209,144	5,784,690	.....	165,814	1,687,272	7,637,776	.91
Henderson	939,408,473	6,143,428	433,031	480,892	1,259,595	8,316,946	.88
Hertford	346,632,490	2,556,414	.....	.....	978,320	3,534,734	1.02
Hoke	215,573,916	2,157,728	.....	91,245	555,253	2,804,226	1.30
Hyde	192,620,955	1,425,395	.....	21,741	.....	1,447,136	.75
Iredell	1,469,413,782*	8,081,923	253,994[a]	.....	4,098,174	12,434,091	.85
Jackson	492,600,566	2,894,637	.....	.....	248,475	3,143,112	.64
Johnston	1,086,430,674	8,039,587	.....	175,689	1,703,167	9,918,443	.91
Jones	126,144,553	1,060,511	.....	.....	78,578	1,139,089	.90
Lee	836,539,398	5,612,783	.....	31,341	2,104,356	7,748,480	.93
Lenoir	1,286,630,466	6,686,740	291,646	70,839	2,166,736	9,215,961	.72
Lincoln	617,297,424	6,179,973	.....	29,799	463,450	6,673,222	1.08
Macon	517,041,106	1,809,644	.....	.....	444,651	2,254,295	.44
Madison	184,295,879	1,382,219	.....	15,103	242,989	1,640,311	.89
Martin	537,032,183	4,837,835	66,632	111,823	1,009,393	6,025,683	1.12
McDowell	662,967,517	3,781,006	.....	2,010	583,271	4,366,287	.66
Mecklenburg	10,372,831,138*	94,010,087	.....	.....	61,447,627	155,457,714	1.50

TABLE 88. SUPPLEMENTARY SCHOOL DISTRICT LEVIES FOR 1981-1982

(See footnotes for group descriptions and reference to county-wide supplements)

Counties and districts	Valuation	Current expense		Debt service		Total	
		Rate	Amount	Rate	Amount	Rate	Amount
GROUP I							
Durham							
Durham City	$ 844,293,928[a]	$.38	$ 3,165,783	$	$	$.38	$ 3,165,783
Durham County	2,037,102,428[a]	.27	5,443,543	.....	.....	.27	5,443,543
Guilford							
Greensboro	3,855,875,273[a]	.2153	8,290,837	.....	.....	.2153	8,290,837
Guilford County	3,756,416,695[a]	.1203	4,516,390	.....	.....	.1203	4,516,390
High Point	1,312,695,633	.1762	2,312,968	.....	.....	.1762	2,312,968
Polk							
Polk County	185,177,069	.....	.....	.003	5,500	.003	5,500
Saluda	25,481,194[b]	.03	7,644	.....	.....	.03	7,644
Tryon	89,861,751	.13	116,820	.025	22,466	.155	139,286
Stanly							
Albemarle	194,020,731	.19	368,642	.045	87,311	.235	455,953
Stanly County	617,797,585	.....	.....	.0325	201,071	.0325	201,071
Subtotal Group I	$12,893,241,093[b]	$	$24,222,627	$	$316,348	$	$24,538,975
GROUP II							
Alamance							
Burlington	$ 703,368,308	$.185	$ 1,301,231	$	$	$.185	$ 1,301,231
Beaufort							
Washington	207,843,477	.06	124,706	.....	.....	.06	124,706
Buncombe							
Asheville	488,993,551	.25	1,231,869	.....	.....	.25	1,231,869
Enka	271,664,345	.15	409,883	.....	.....	.15	409,883

Cleveland							
Kings Mountain	309,719,125	.14	433,607	.....	.....	.14	433,607
Shelby	332,223,723	.20	664,447	.....	.....	.20	664,447
Cumberland							
Fayetteville	793,523,010	.25	1,983,838	.....	.....	.25	1,983,838
Davidson							
Lexington	480,634,599	.14	672,888	.....	.....	.14	672,888
*Thomasville	311,440,054	.145	440,207	.....	.....	.145	440,207
Edgecombe							
Tarboro	298,323,227	.13	387,818	.....	.....	.13	387,818
*Rocky Mount	123,203,315[c]	.23	283,368	.04	49,281	.27	332,649
Franklin							
Louisburg	78,065,457	.....	.....	.02	15,613	.02	15,613
Halifax							
*Roanoke Rapids	248,664,294	.20	497,328	.....	.....	.20	497,328
Weldon	93,532,597	.20	187,065	.....	.....	.20	187,065
Harnett							
Dunn	184,008,710	.05	92,017	.....	.....	.05	92,017
Henderson							
Hendersonville	144,343,737	.30	433,031	.....	.....	.30	433,031
Iredell							
*Mooresville	188,142,966	.135	253,994	.....	.....	.135	253,994

TABLE 88. — Continued

Counties and districts	Valuation	Current expense		Debt service		Total	
		Rate	Amount	Rate	Amount	Rate	Amount
Lenoir							
Kinston	$ 448,635,994	$.065	$ 291,646	$	$	$.065	$ 291,646
Martin							
Jamesville	222,105,419	.03	66,632	.....	.....	.03	66,632
Nash							
*Rocky Mount	287,474,403[c]	.23	661,191	.04	114,990	.27	776,181
Orange							
Chapel Hill	1,185,039,775	.14	1,659,056	.....	.....	.14	1,659,056
Randolph							
Archdale - Trinity	259,951,522	.13	337,937	.....	.....	.13	337,937
Asheboro	447,572,635	.18	805,631	.....	.....	.18	805,631
Robeson							
Lumberton	303,398,595	.18	546,117	.....	.....	.18	546,117
Red Springs	64,580,040	.15	96,870	.....	.....	.15	96,870
Rowan							
*Salisbury	288,683,694	.155	447,460	.....	.....	.155	447,460
Sampson							
Clement	36,908,334	.....	.....	.045	16,610	.045	16,610
Clinton	247,013,746	.195	481,676	.095	234,660	.29	716,336
Hobbton	123,460,446	.....	.....	.02	24,692	.02	24,692
Roseboro-Salemburg	127,321,184	.....	.....	.06	76,392	.06	76,392
Southern	118,648,431	.....	.....	.015	17,798	.015	17,798
Western	86,395,089	.....	.....	.015	12,960	.015	12,960
Surry							
Elkin	154,860,166	.20	309,720	.....	.....	.20	309,720
Mount Airy	226,699,279	.15	340,049	.....	.....	.15	340,049

Union Monroe	379,627,710	.075	284,726	.....	.....	.075	284,726
Subtotal Group II	$10,266,070,957	$	$15,726,008	$	$562,996	$	$16,289,004
Total Groups I and II	$23,159,312,050	$	$39,948,635	$	$879,344	$	$40,827,979

Note: Group I includes only counties in which all taxable property is subject to a city or county school district levy. Group II includes counties in which school district levies apply only to specified areas of the county. This table does not include amounts levied by counties as uniform county-wide supplementary school taxes.

[a]Valuation includes full value of stored tobacco and cotton which are subject to reduced tax rates as follows: leaf tobacco, 60%; baled cotton, 50%. Full value of these products included in this table are: Durham City, tobacco, $27,982,842; Durham County, tobacco, $52,438,993; Greensboro, cotton, $7,581,520, tobacco, $3,137,555; Guilford County, cotton, $4,286,716.

[b]Property in Saluda school district is also in Polk County district. Valuation is not duplicated in totals.

[c]Rocky Mount school administrative unit is located in two counties, Edgecombe and Nash. Total for unit may be obtained by adding together the amounts shown for each county.

*School district tax is levied and/or collected by the municipality.

TABLE 89.

Counties[a] and municipalities	Valuation			
	Real property	Tangible personal property	Public service company property[b]	Total
Carteret (Continued)				
Emerald Isle	$ 156,828,380	$ 6,455,368	$ 1,981,108	$ 165,264,856
Indian Beach	13,180,330	3,146,510	563,136	16,889,976
Morehead City	77,177,026	15,057,638	13,767,950	106,002,614
Newport	22,942,077	5,544,418	1,115,306	29,601,801
Pine Knoll Shores	80,960,390	3,729,510	1,477,372	86,167,272
Caswell				
Milton	1,638,800	263,950	537,919	2,440,669
Catawba				
Brookford	2,506,461	6,917,161	149,218	9,572,840
Catawba	3,408,887	1,890,226	1,363,879	6,662,992
Claremont	12,508,665	9,075,858	1,436,285	23,020,808
Conover	66,374,060	54,442,314	2,549,888	123,366,262
Hickory:				
In Catawba	332,977,412	294,264,768	38,765,223	666,007,403
In Burke	610,980	5,528,310	172,367	6,311,657
Long View:				
In Catawba	37,822,484	49,367,607	1,512,398	88,702,489
In Burke	3,859,080	1,423,203	12,009	5,294,292
Maiden:				
In Catawba	24,149,321	40,940,634	2,562,058	67,652,013
In Lincoln	8,150	.....	.....	8,150
Newton	79,794,243	82,834,166	9,108,915	171,737,324
Chatham				
Goldston	4,126,284	7,138,027	544,296	11,808,607
Pittsboro	13,473,415	7,457,853	1,875,649	22,806,917
Siler City	50,786,758	36,541,579	4,966,115	92,294,452
Cherokee				
Andrews	13,080,184	6,229,997	1,488,908	20,799,089
Murphy	19 404,601	8,425,493	3,704,723	31,534,817
Chowan				
Edenton	28,146,630	30,247,435	2,827,954	61,222,019
Clay				
Hayesville	3,312,281	958,888	1,168,400	5,439,569
Cleveland				
Boiling Springs	14,528,275	3,477,210	1,201,135	19,206,620
Grover	6,833,045	5,260,340	1,088,600	13,181,985
Kings Mountain:				
In Cleveland	81,620,015	42,159,058	6,337,372	130,116,445
In Gaston	5,740,445	683,635	.....	6,424,080
Lattimore	1,904,470	632,995	438,364	2,975,829
Lawndale	3,281,880	5,016,850	1,398,798	9,697,528
Shelby	169,863,715	84,892,970	14,616,913	269,373,598
Columbus				
Bolton	2,280,110	1,232,781	478,219	3,991,110
Brunswick	638,581	171,709	47,012	857,302
Cerro Gordo	1,144,180	454,850	69,155	1,668,185
Chadbourn	13,115,935	4,244,943	1,240,879	18,601,757
Fair Bluff	5,536,445	1,671,100	855,813	8,063,358
Lake Waccamaw	13,474,615	2,205,153	889,038	16,568,806
Tabor City	17,857,010	10,018,305	1,424,177	29,299,492
Whiteville	60,468,430	19,287,137	7,460,867	87,216,434

— Continued

County-wide levies		School district levies		Other district levies		Municipal levies		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .41	$ 677,585	$	$	$	$	$ .28	$ 462,742	$ .69	$1,140,327
.41	69,248	....	....	....	....	.25	42,225	.66	111,473
.41	434,610	....	....	....	....	.80	848,021	1.21	1,282,631
.41	121,367	....	....	....	....	.43	127,287	.84	248,654
.41	353,285	....	....	....	....	.17	146,484	.58	499,769
.78	19,037	....	....	....	....	.17	4,149	.95	23,186
.49	46,906	....	....	....	....	.62	59,351	1.11	106,257
.49	32,648	....	....	....	....	.49	27,359	.98	60,007
.49	112,801	....	....	....	....	.52	119,712	1.01	232,513
.49	604,494	....	....	....	....	.48	592,158	.97	1,196,652
.49	3,263,436	....	....	....	....	.62	4,094,922	1.11	7,358,358
.62	39,132	....	....	....	....	.62	39,132	1.24	78,264
.49	434,642	....	....	....	....	.43	381,422	.92	816,064
.62	32,824	....	....	....	....	.43	22,765	1.05	55,589
.49	331,494	....	....	....	....	.40	270,554	.89	602,048
1.00	81	....	....	....	....	.40	35	1.40	116
.49	841,512	....	....	....	....	.45	772,824	.94	1,614,336
.62	73,213	....	....	.07	8,266	.08	9,442	.77	90,921
.62	141,402	....	....	....	....	.60	136,841	1.22	278,243
.62	572,225	....	....	....	....	.42	387,636	1.04	959,861
.42	87,356	....	....	....	....	.48	99,835	.90	187,191
.42	132,446	....	....	....	....	.60	189,208	1.02	321,654
1.10	673,442	....	....	....	....	.79	483,653	1.89	1,157,095
.54	29,374	....	....	....	....	.50	27,198	1.04	56,572
.57	109,477	....	....	....	....	.26	49,937	.83	159,414
.57	75,137	....	....	....	....	.23	30,319	.80	105,456
.57	741,663	.14	182,163	....	....	.50	650,582	1.21	1,574,408
.62	39,829	....	....	....	....	.50	32,121	1.12	71,950
.57	16,962	....	....	....	....	.15	4,469	.72	21,431
.57	55,275	....	....	....	....	.35	33,941	.92	89,216
.57	1,535,429	.20	538,747	.35	1,958	.24	646,488	1.36	2,722,622
.86	34,323	....	....	....	....	.50	19,956	1.36	54,279
.86	7,372	....	....	....	....	.50	4,287	1.36	11,659
.86	14,346	....	....	....	....	.20	3,336	1.06	17,682
.86	159,975	....	....	....	....	.77	143,234	1.63	303,209
.86	69,345	....	....	....	....	.77	62,088	1.63	131,433
.86	142,492	....	....	....	....	.45	74,559	1.31	217,051
.86	251,975	....	....	....	....	.85	249,046	1.71	501,021
.86	750,061	....	....	....	....	.77	671,566	1.63	1,421,627

TABLE 89.

Counties[a] and municipalities	Valuation			
	Real property	Tangible personal property	Public service company property[a]	Total
Craven				
Bridgeton	$ 2,615,459	$ 2,200,023	$ 591,338	$ 5,406,820
Cove City	2,003,199	940,959	99,463	3,043,621
Dover	1,882,807	648,251	217,304	2,748,362
Havelock	48,178,945	13,182,777	3,876,349	65,238,071
New Bern	117,279,878	55,695,147	18,265,285	191,240,310
River Bend	27,299,709	3,027,226	.....	30,326,935
Trent Woods	25,835,163	4,182,872	185,593	30,203,628
Vanceboro	5,488,346	1,877,833	921,371	8,287,550
Cumberland				
Falcon	1,751,680	407,385	93,871	2,252,936
Fayetteville	893,674,670	174,831,020	63,118,259	1,131,623,949
Godwin	776,020	202,000	181,333	1,159,353
Hope Mills	60,355,690	11,314,045	2,210,893	73,880,628
Linden	1,348,830	72,530	57,657	1,479,017
Spring Lake	41,787,560	9,896,435	1,226,660	52,910,655
Stedman	4,692,549	2,108,246	231,558	7,032,353
Wade	3,003,775	1,859,260	259,934	5,122,969
Dare				
Kill Devil Hills	74,052,697	5,201,654	3,784,386	83,038,737
Kitty Hawk	25,590,963	3,037,372	9,603,025	38,231,360
Manteo	7,124,553	2,449,260	3,099,346	12,673,159
Nags Head	85,093,787	4,535,607	2,308,893	91,938,287
Southern Shores	35,699,466	1,528,082	1,646,257	38,873,805
Davidson				
Denton	15,425,034	9,226,590	996,384	25,648,008
High Point	See Randolph County			
Lexington	180,261,701	123,297,119	11,093,760	314,648,580
Thomasville	177,442,201	124,181,616	9,816,237	311,440,054
Davie				
Mocksville	54,646,605	66,481,225	3,763,955	124,891,785
Duplin				
Beulaville	8,313,148	3,617,854	736,566	12,667,568
Calypso	2,945,737	2,981,299	170,857	6,097,893
Faison	4,705,409	6,599,396	507,540	11,812,345
Harrells	See Sampson County			
Kenansville	9,025,723	2,876,810	965,608	12,868,141
Magnolia	2,972,396	890,427	214,916	4,077,739
Mount Olive	See Wayne County			
Rose Hill	9,778,588	6,281,741	1,068,740	17,129,069
Teachey	1,546,726	421,209	139,717	2,107,652
Wallace	30,735,402	15,082,874	2,644,320	48,462,596
Warsaw	19,665,169	6,905,194	2,106,220	28,676,583
Durham				
Chapel Hill	See Orange County			
Durham	894,639,582	432,646,871[b]	105,656,066	1,432,942,519
Edgecombe				
Battleboro	See Nash County			
Conetoe	831,760	480,877	115,197	1,427,834
Leggett	629,790	294,755	85,497	1,010,042
Macclesfield	2,950,770	1,592,158	42,386	4,585,314
Pinetops	7,812,947	3,988,095	800,084	12,601,126
Princeville	3,067,346	1,446,112	573,824	5,087,282

— Continued

County-wide levies		School district levies		Other district levies		Municipal levies		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .80	$ 43,254	$	$	$	$	$ .65	$ 35,144	$1.45	$ 78,398
.80	24,348	....	....	....	....	.25	7,609	1.05	31,957
.80	21,987	....	....	....	....	.37	10,169	1.17	32,156
.80	521,904	....	....	....	....	.69	450,143	1.49	972,047
.80	1,529,922	....	....	.50	41,123	.50	956,201	1.80	2,527,246
.80	242,615	....	....	....	....	.155	47,007	.955	289,622
.80	241,629	....	....	....	....	.14	42,285	.94	283,914
.80	66,300	....	....	....	....	.65	53,869	1.45	120,169
.85	19,149	....	....	.02	451	.15	3,379	1.02	22,979
.85	9,618,803	.25	2,829,060	.10	54,426	.52	5,887,555	1.72	18,389,844
.85	9,854	....	....	....	....	.20	2,318	1.05	12,172
.85	27,985	....	....	.02	14,776	.49	362,014	1.36	1,004,775
.85	12,571	....	....	....	....	.15	2,219	1.00	14,790
.85	449,740	....	....	....	....	.36	190,478	1.21	640,218
.85	59,775	....	....	....	....	.41	28,204	1.26	87,979
.85	43,545	....	....	.02	1,025	.125	6,403	.995	50,973
.93	772,260	....	....	....	....	.83	689,221	1.76	1,461,481
.93	355,551	....	....	....	....	.41	156,748	1.34	512,299
.93	117,860	....	....	....	....	1.07	135,603	2.00	253,463
.93	855,026	....	....	....	....	.69	634,374	1.62	1,489,400
.93	361,526	....	....	....	....	.45	174,798	1.38	536,324
.45	115,416	....	....	.02	5,129	.50	128,240	.97	248,785
.45	1,415,918	.14	440,508	....	....	.36	1,129,746	.95	2,986,172
.45	1,401,480	.145	451,588	....	....	.645	1,958,165	1.24	3,811,233
.50	624,458	....	....	....	....	.50	624,459	1.00	1,248,917
.70	88,673	....	....	....	....	.60	75,899	1.30	164,572
.70	42,685	....	....	....	....	.60	36,587	1.30	79,272
.70	82,686	....	....	....	....	.57	67,407	1.27	150,093
.70	90,076	....	....	....	....	.69	88,790	1.39	178,866
.70	28,544	....	....	....	....	.60	24,466	1.30	53,010
.70	119,903	....	....	....	....	.70	119,903	1.40	239,806
.70	14,753	....	....	....	....	.50	10,538	1.20	25,291
.70	339,238	....	....	....	....	.67	324,699	1.37	663,937
.70	200,736	....	....	....	....	.73	209,339	1.43	410,075
.87	12,369,220	.38[c]	4,755,134[c]	....	....	.95	13,506,698	2.20	30,631,052
.80	11,423	....	....	....	....	.50	7,139	1.30	18,562
.80	8,080	....	....	....	....	.30	3,030	1.10	11,110
.80	36,682	....	....	....	....	.65	29,804	1.45	66,486
.80	100,809	....	....	....	....	.50	63,005	1.30	163,814
.80	40,698	....	....	....	....	.78	39,680	1.58	80,378

TABLE 89.

Counties[a] and municipalities	Valuation			
	Real property	Tangible personal property	Public service company property*	Total
Edgecombe (Continued)				
Rocky Mount	See Nash County			
Sharpsburg	See Nash County			
Speed	$ 503,490	$ 184,730	$ 53,090	$ 741,310
Tarboro	66,928,530	49,610,788	16,196,043	132,735,361
Whitakers	See Nash County			
Forsyth				
Kernersville	95,785,240	131,839,700	8,233,367	235,858,307
Rural Hall	14,972,189	4,326,843	1,591,356	20,890,388
Winston-Salem	1,817,216,252	1,442,049,883[b]	154,463,705	3,413,729,840
Franklin				
Bunn	1,570,803	538,958	130,861	2,240,622
Franklinton	6,103,350	5,133,392	1,428,279	12,665,021
Louisburg	17,409,663	9,430,636	2,457,015	29,297,314
Youngsville	2,257,499	1,947,448	421,163	4,626,110
Gaston				
Belmont	45,150,875	51,646,540	6,036,013	102,833,428
Bessemer City	39,412,645	20,935,700	3,929,627	64,277,972
Cherryville	59,224,030	40,331,701	6,356,845	105,912,576
Cramerton	22,773,210	22,159,060	1,895,502	46,827,772
Dallas	22,582,775	11,226,715	2,934,372	36,743,862
Gastonia	579,291,062	283,366,292	51,666,937	914,324,291
High Shoals	3,868,535	876,230	424,742	5,169,507
Kings Mountain	See Cleveland County			
Lowell	22,997,985	20,239,930	5,012,306	48,250,221
Mount Holly	44,612,015	44,842,875	8,063,777	97,518,667
Ranlo	15,534,370	38,722,991	957,710	55,215,071
Spencer Mountain	928,330	2,887,740	103,338	3,919,408
Stanley	22,430,560	17,250,140	2,366,553	42,047,253
Gates				
Gatesville	2,288,316	1,104,349	171,426	3,564,091
Graham				
Robbinsville	13,360,180	13,291,567	1,989,239	28,640,986
Granville				
Creedmoor	7,885,181	5,078,456	1,933,680	14,897,317
Oxford	45,981,201	24,748,062	5,170,104	75,899,367
Stem	828,438	320,887	364,409	1,513,734
Stovall	1,454,604	537,171	221,382	2,213,157
Greene				
Hookerton	2,753,650	998,020	31,262	3,782,932
Snow Hill	12,257,475	3,186,387	1,277,928	16,721,790
Walstonburg	1,759,599	858,157	77,411	2,695,167
Guilford				
Archdale	See Randolph County			
Gibsonville:				
In Alamance	6,356,558	2,308,694	579,763	9,245,015
In Guilford	25,387,539	23,163,591	1,638,628	50,189,758
Greensboro	2,896,067,340	1,126,408,556[b]	234,508,326	4,256,984,222
High Point:				
In Guilford	1,069,464,435	476,762,663	43,003,159	1,589,230,257
In Randolph	9,094,200	16,409,668	247,262	25,751,130
In Davidson	5,934,450	782,120	8,089	7,724,659
Jamestown	54,052,630	19,813,862	3,101,063	76,967,555

— Continued

County-wide levies		School district levies		Other district levies		Municipal levies		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .80	$ 5,930	$	$	$	$	$ .30	$ 2,224	$1.10	$ 8,154
.80	1,061,883	.13	172,556	....	....	.70	929,148	1.63	2,163,587
.76	1,792,523	....	....	....	....	.58	1,367,978	1.34	3,160,501
.76	158,766	....	....	....	....	.40	83,131	1.16	241,897
.76	25,407,612	....	....	....	....	.72	24,070,369	1.48	49,477,981
1.08	24,198	....	....	....	....	.60	17,491	1.68	41,689
1.08	136,782	.02	2,533	....	....	1.03	130,446	2.13	269,761
1.08	316,410	....	....	....	....	.55	161,135	1.63	477,545
1.08	49,961	....	....	....	....	1.20	56,188	2.28	106,149
.62	637,567	....	....	....	....	.48	493,622	1.10	1,131,189
.62	398,523	....	....	....	....	.50	321,390	1.12	719,913
.62	656,657	....	....	....	....	.46	487,198	1.08	1,143,855
.62	290,332	....	....	....	....	.40	187,313	1.02	477,645
.62	227,811	....	....	....	....	.15	55,116	.77	282,927
.62	5,668,810	....	....	....	....	.42	3,840,162	1.04	9,508,972
.62	32,050	....	....	....	....	.50	25,848	1.12	57,898
.62	299,151	....	....	....	....	.36	173,701	.98	472,852
.62	604,615	....	....	....	....	.59	575,360	1.21	1,179,975
.62	342,333	....	....	....	....	.30	165,645	.92	507,978
.62	24,300	....	....	....	....	.13	5,095	.75	29,395
.62	260,692	....	....	....	....	.60	252,283	1.22	512,975
1.23	43,838	....	....	....	....	.50	17,820	1.73	61,658
.345	98,811	....	....	....	....	.58	165,828	.925	264,639
1.06	157,911	....	....	....	....	1.09	162,381	2.15	320,292
1.06	804,533	....	....	.10	6,083	1.00	700,467	2.16	1,511,083
1.06	16,045	....	....	....	....	.25	3,784	1.31	19,829
1.06	23,459	....	....	....	....	.30	6,639	1.36	30,098
.84	31,776	....	....	....	....	.40	15,131	1.24	46,907
.84	140,463	....	....	....	....	.84	140,463	1.68	280,926
.84	22,639	....	....	....	....	.35	9,433	1.19	32,072
.76	70,262	....	....	....	....	.56	51,772	1.32	122,034
.4174	209,492	.1203	60,378	....	....	.56	281,063	1.0977	550,933
.4174	17,747,591	.2153[c]	8,758,837[c]	....	....	.60	25,509,455	1.2327	52,015,883
.4174	6,633,447	.1762[c]	2,645,639[c]	.05	46,128	.61	9,693,562	1.2536	19,018,776
.48	123,605	....	....	....	....	.61	157,082	1.09	280,687
.45	34,760	....	....	....	....	.61	47,120	1.06	81,880
.4174	321,263	.1203	92,592	....	....	.25	192,418	.7877	606,273

TABLE 89.

Counties[a] and municipalities	Valuation			
	Real property	Tangible personal property	Public service company property*	Total
Halifax				
Enfield	$ 11,686,800	$ 6,446,000	$ 1,985,750	$ 20,118,550
Halifax	1,593,245	562,513	607,851	2,763,609
Hobgood	1,766,208	964,810	52,104	2,783,122
Littleton	4,794,804	2,809,686	1,447,313	9,051,803
Roanoke Rapids	126,445,400	121,212,105	19,747,050	267,404,555
Scotland Neck	14,033,662	7,723,108	1,010,141	22,766,911
Weldon	12,682,856	5,473,990	2,415,141	20,571,987
Harnett				
Angier	13,052,954	4,603,007	1,978,400	19,634,361
Coats	8,509,015	2,872,286	425,354	11,806,655
Dunn	80,674,930	39,087,365	9,870,021	129,632,316
Erwin	23,026,205	33,298,606	1,854,616	58,179,427
Lillington	16,534,028	6,996,364	2,241,380	25,771,772
Haywood				
Canton	72,963,720	53,287,553	6,822,821	133,074,094
Clyde	9,060,810	2,029,757	2,071,702	13,162,269
Hazelwood	14,902,642	7,714,815	812,958	23,430,415
Maggie Valley	8,612,060	1,546,337	332,203	10,490,600
Waynesville	89,587,371	29,894,319	5,692,639	125,174,329
Henderson				
Hendersonville	72,142,185	41,699,020	13,406,012	127,247,217
Laurel Park	17,871,860	2,589,430	841,475	21,302,765
Hertford				
Ahoskie	47,243,967	19,511,520	5,948,652	72,704,139
Cofield	3,783,024	540,956	270,142	4,594,122
Como	1,243,019	367,051	81,785	1,691,855
Harrellsville	1,384,694	473,374	49,371	1,907,439
Murfreesboro	25,737,624	10,803,305	1,421,309	37,962,238
Winton	6,249,524	4,847,431	545,432	11,642,387
Hoke				
Raeford	30,091,790	62,370,040	3,397,602	95,859,432
Iredell				
Davidson	See Mecklenburg County			
Harmony	3,198,030	1,161,995	389,886	4,749,911
Love Valley	308,750	46,252	21,843	376,845
Mooresville	71,165,190	72,717,570	8,331,329	152,214,089
Statesville	196,079,302	193,954,835	17,504,845	407,538,982
Troutman	14,942,810	18,344,450	1,707,550	34,994,810
Jackson				
Dillsboro	1,853,786	766,776	180,344	2,800,906
Highlands	See Macon County			
Sylva	22,463,899	10,819,764	9,454,344	42,738,007
Johnston				
Benson	21,083,142	8,606,856	1,990,315	31,680,313
Clayton	26,860,010	18,605,014	2,130,763	47,595,787
Four Oaks	7,508,944	2,942,940	1,042,388	11,494,272
Kenly:				
In Johnston	9,947,757	5,603,348	1,472,754	17,023,859
In Wilson	708,290	51,905	.....	760,195
Micro	2,274,027	949,291	218,029	3,441,347
Pine Level	6,810,604	2,621,863	414,566	9,847,033
Princeton	5,736,256	2,285,358	895,503	8,917,117
Selma	26,661,440	18,238,257	4,303,368	49,203,065
Smithfield	72,761,704	36,705,535	4,411,288	113,878,527

— Continued

County-wide levies		School district levies		Other district levies		Municipal levies		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .98	$ 197,161	$	$	$ .05	$ 10,059	$ .50	$ 100,616	$ 1.53	$ 307,836
.98	27,083	....	....	.05	1,382	.55	15,200	1.58	43,665
.98	27,274	....	....	.06	1,670	.40	11,110	1.44	40,054
.98	88,707	....	....	.05	4,526	1.05	95,367	2.08	188,600
.98	2,620,564	.20	497,328	.12	320,885	.56	1,497,465	1.86	4,936,242
.98	223,116	....	....	.06	13,660	.60	136,601	1.64	373,377
.98	201,605	.20	41,144	.05	10,286	1.26	259,207	2.49	512,242
.89	174,745	....	....	....	....	.87	170,819	1.76	345,564
.89	105,079	....	....	....	....	.90	106,123	1.79	211,202
.89	1,153,728	.05	64,816	....	....	.80	1,037,059	1.74	2,255,603
.89	517,796	....	....	....	....	.64	372,346	1.53	890,142
.89	229,368	....	....	....	....	1.00	256,921	1.89	486,289
.69	918,211	....	....	....	....	.70	931,519	1.39	1,849,730
.69	90,819	....	....	....	....	.60	78,973	1.29	169,792
.69	161,669	....	....	....	....	.70	164,403	1.39	326,072
.69	72,385	....	....	....	....	.35	36,715	1.04	109,100
.69	863,702	....	....	....	....	.38	475,662	1.07	1,339,364
.64	814,382	.30	381,741	....	....	.90	1,153,081	1.84	2,349,204
.64	136,337	....	....	....	....	.50	106,514	1.14	242,851
.75	545,281	....	....	....	....	.77	559,821	1.52	1,105,102
.75	34,456	....	....	....	....	.40	18,379	1.15	52,835
.75	12,688	....	....	....	....	.20	3,383	.95	16,071
.75	14,305	....	....	....	....	.30	5,722	1.05	20,027
.75	284,716	....	....	....	....	.80	303,698	1.55	588,414
.75	87,317	....	....	....	....	.75	87,317	1.50	174,634
1.01	968,180	....	....	....	....	.58	555,253	1.59	1,523,433
.55	26,124	....	....	....	....	.20	9,499	.75	35,623
.55	2,072	....	....	....	....	.375	1,413	.925	3,485
.55	837,177	.135	205,489	....	....	.64	974,170	1.325	2,016,836
.55	2,241,464	....	....	....	....	.69	2,915,340	1.24	5,156,804
.55	192,471	....	....	....	....	.44	153,978	.99	346,449
.60	16,805	....	....	....	....	.35	9,803	.95	26,608
.60	256,428	....	....	....	....	.55	235,059	1.15	491,487
.74	234,434	....	....	....	....	.54	171,073	1.28	405,507
.74	352,208	....	....	....	....	.66	314,001	1.40	666,209
.74	85,057	....	....	....	....	.53	60,920	1.27	145,977
.74	125,976	....	....	....	....	.78	132,771	1.52	258,747
.86	6,537	....	....	....	....	.78	5,929	1.64	12,466
.74	25,465	....	....	....	....	.60	20,645	1.34	46,110
.74	72,868	....	....	....	....	.53	52,189	1.27	125,057
.74	65,986	....	....	....	....	.60	53,502	1.34	119,488
.74	364,102	....	....	....	....	.65	328,673	1.39	692,775
.74	842,701	....	....	....	....	.50	569,393	1.24	1,412,094

TABLE 89.

Counties[a] and municipalities	Valuation			
	Real property	Tangible personal property	Public service company property*	Total
Jones				
Maysville	$ 3,194,072	$ 1,663,094	$ 282,948	$ 5,140,114
Pollocksville	1,716,965	1,632,015	82,751	3,431,731
Trenton	1,934,319	1,002,251	357,982	3,294,552
Lee				
Broadway	11,550,078	2,871,237	757,281	15,178,596
Sanford	205,278,140	114,318,612	18,480,119	338,076,871
Lenoir				
Grifton	See Pitt County			
Kinston	301,661,390	101,701,900	16,029,129	419,392,419
LaGrange	27,258,000	8,783,900	924,319	36,966,219
Pink Hill	6,512,920	3,264,800	273,046	10,050,766
Lincoln				
Lincolnton	39,348,697	23,825,434	4,975,160	68,149,291
Maiden	See Catawba County			
Macon				
Franklin	37,278,710	15,854,117	5,501,994	58,634,821
Highlands:				
In Macon	56,499,072	7,409,539	1,337,981	65,246,592
In Jackson	1,014,090	48,633	.....	1,062,723
Madison				
Hot Springs	2,394,700	926,650	2,221,752	5,543,102
Mars Hill	11,079,975	2,527,242	1,620,223	15,227,440
Marshall	6,112,766	3,897,330	3,278,742	13,288,838
Martin				
Bear Grass	579,789	325,090	54,575	959,454
Everetts	764,209	338,172	100,553	1,202,925
Hamilton	2,509,259	1,379,340	34,096	3,922,686
Hassell	494,940	142,449	24,142	661,531
Jamesville	2,526,858	1,070,505	180,968	3,778,331
Oak City	2,546,980	1,411,771	63,088	4,021,839
Parmele	1,066,021	389,945	150,972	1,606,938
Robersonville	13,050,015	8,398,502	996,336	22,444,853
Williamston	45,138,761	22,116,445	7,375,391	74,630,597
McDowell				
Marion	45,219,522	31,624,015	5,732,045	82,575,582
Old Fort	5,580,209	2,589,154	1,529,890	9,699,253
Mecklenburg				
Charlotte	3,971,656,162	2,186,190,071[b]	510,315,078	6,668,161,311
Cornelius	12,656,171	5,491,551	999,061	19,146,783
Davidson:				
In Mecklenburg	19,532,798	12,439,951	3,736,184	35,708,933
In Iredell	3,792,470	9,431,570	40,865	13,264,905
Huntersville	11,672,516	9,214,248	1,454,871	22,341,635
Matthews	47,134,628	61,414,274	6,569,780	115,118,682
Mint Hill	117,683,819	22,916,778	4,878,506	145,479,103
Pineville	20,955,132	43,007,452	536,073	64,498,657
Mitchell				
Bakersville	3,966,667	1,431,863	1,062,076	6,460,606
Spruce Pine	26,441,228	17,988,725	5,141,657	49,571,610

— Continued

County-wide levies		School district levies		Other district levies		Municipal levies		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .84	$ 43,176	$	$	$	$	$ .75	$ 38,551	$1.59	$ 81,727
.84	28,827	....	....	....	....	.60	20,590	1.44	49,417
.84	27,674	....	....	....	....	.59	19,437	1.43	47,111
.67	101,696	....	....	....	....	.50	75,895	1.17	177,591
.67	2,265,115	....	....	.10	11,243	.60	2,028,461	1.37	4,304,819
.52	2,180,840	.065	272,605	....	....	.47	1,971,144	.535	4,424,589
.52	192,224	....	....	....	....	.40	147,865	.92	340,089
.52	52,263	....	....	....	....	.42	42,213	.94	94,476
1.00	681,492	....	....	....	....	.68	463,415	1.68	1,144,907
.35	205,221	....	....	....	....	.38	222,812	.38	428,033
.35	228,363	....	....	....	....	.34	221,839	.69	450,202
.60	6,376	....	....	....	....	.34	3,613	.94	9,989
.75	41,573	....	....	....	....	.80	44,345	1.55	85,918
.75	114,205	....	....	....	....	.65	98,978	1.40	213,183
.75	99,666	....	....	....	....	.75	99,666	1.50	199,332
.90	8,635	....	....	.05	480	.27	2,580	1.22	11,695
.90	10,826	....	....	....	....	.70	8,744	1.60	19,570
.90	35,304	....	....	....	....	.40	15,691	1.30	50,995
.90	5,953	....	....	....	....	.25	1,653	1.15	7,606
.90	34,004	.03	1,133	....	....	.70	26,448	.73	61,585
.90	36,196	....	....	....	....	.50	20,233	1.40	56,429
.90	14,462	....	....	....	....	.50	8,035	1.40	22,497
.90	202,003	....	....	.05	11,222	.77	172,825	1.72	386,050
.90	671,675	....	....	....	....	1.00	753,184	1.90	1,424,859
.57	470,680	....	....	....	....	.63	520,226	1.20	990,906
.57	55,285	....	....	....	....	.65	63,045	1.22	118,330
.897	59,811,276	....	....	.025	125,772	.905	60,336,605	1.827	120,273,653
.897	171,746	....	....	....	....	.55	105,307	1.447	277,053
.897	320,309	....	....	....	....	.33	117,839	1.227	438,148
.55	72,956	....	....	....	....	.33	43,774	.88	116,730
.897	200,404	....	....	....	....	.47	105,006	1.367	305,410
.897	1,032,615	....	....	....	....	.30	345,356	1.197	1,377,971
.897	1,304,947	....	....	....	....	.15	218,219	1.047	1,523,166
.897	578,553	....	....	....	....	.34	219,295	1.237	797,848
.65	41,993	....	....	....	....	.56	36,179	1.21	78,172
.65	322,215	....	....	....	....	.60	297,429	1.25	619,644

TABLE 89.

Counties[a] and municipalities	Valuation			
	Real property	Tangible personal property	Public service company property[b]	Total
Montgomery				
Biscoe	$ 14,389,405	$ 22,594,623	$ 1,378,371	$ 38,362,399
Candor	10,156,029	6,416,412	1,084,183	17,656,624
Mount Gilead	14,720,475	9,607,332	1,829,583	26,157,390
Star	7,140,690	6,440,735	458,968	14,040,393
Troy	31,753,512	19,942,762	2,536,040	54,232,314
Moore				
Aberdeen	30,735,057	11,990,422	2,388,692	45,114,171
Cameron	1,018,275	369,555	346,580	1,734,410
Carthage	9,905,718	3,045,174	1,534,944	14,485,836
Foxfire Village	15,740,628	1,267,782	136,807	17,145,217
Pinebluff	7,311,311	1,539,898	981,384	9,832,593
Pinehurst	140,166,651	17,478,056	4,437,673	162,082,380
Robbins	10,857,795	7,319,691	1,452,536	19,630,022
Southern Pines	117,669,676	26,307,541	8,923,515	152,900,732
Vass	5,625,147	2,235,354	1,442,631	9,303,132
Whispering Pines	51,819,265	5,037,269	628,686	57,485,220
Nash				
Bailey	4,388,316	3,472,573	533,399	8,394,288
Battleboro:				
In Nash	2,828,290	1,705,221	378,148	4,911,659
In Edgecombe	1,056,210	429,362	20,965	1,506,537
Castalia	946,477	611,802	49,742	1,608,021
Middlesex	3,210,344	1,716,519	342,710	5,269,573
Nashville	23,069,225	13,761,303	2,175,763	39,006,291
Rocky Mount:				
In Nash	260,679,847	164,088,716	10,306,730	435,075,293
In Edgecombe	88,330,320	41,672,704	34,338,731	164,341,755
Sharpsburg:				
In Nash	5,881,190	2,541,420	266,351	8,688,961
In Edgecombe	170,900	74,162	62,483	307,545
In Wilson	448,330	193,549	123,664	765,543
Spring Hope	8,357,210	4,300,206	1,224,271	13,881,687
Whitakers:				
In Nash	2,196,790	1,175,302	285,419	3,657,511
In Edgecombe	1,642,350	809,427	600,248	3,052,025
New Hanover				
Carolina Beach	42,977,070	5,325,400	1,981,835	50,284,305
Kure Beach	10,014,950	1,149,165	383,533	11,547,648
Wilmington	438,772,106	226,545,509	64,351,075	729,668,690
Wrightsville Beach	93,249,642	12,449,082	1,162,404	106,861,128
Northampton				
Conway	6,773,608	4,204,350	998,844	11,976,802
Garysburg	4,173,720	1,581,344	224,192	5,979,256
Gaston	4,581,515	2,670,467	522,314	7,774,296
Jackson	4,600,127	2,086,037	436,793	7,122,957
Lasker	884,597	197,400	53,633	1,135,630
Rich Square	9,178,283	2,197,435	1,673,631	13,049,349
Seaboard	4,469,607	1,742,479	889,752	7,101,838
Severn	2,637,775	3,168,935	131,610	5,938,320
Woodland	5,087,886	2,560,250	685,333	8,333,469

— Continued

County-wide levies		School district levies		Other district levies		Municipal levies		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .46	$ 176,467	$	$	$	$	$ .55	$ 210,993	$1.01	$ 387,460
.46	81,220	....	....	....	....	.53	93,580	.99	174,800
.46	120,323	....	....	....	....	.65	170,022	1.11	290,345
.46	64,585	....	....	....	....	.67	94,070	1.13	158,655
.46	249,468	....	....	....	....	.49	266,011	.95	515,479
.56	252,639	....	....	....	....	.75	338,358	1.31	590,997
.56	9,712	....	....	....	....	.25	4,335	.81	14,047
.56	81,121	....	....	....	....	.60	86,915	1.16	168,036
.56	96,013	....	....	....	....	.15	25,710	.71	121,723
.56	55,062	....	....	....	....	.70	68,827	1.26	123,889
.56	907,661	....	....	....	....	.30	486,247	.86	1,393,908
.56	109,928	....	....	....	....	.85	166,855	1.41	276,783
.56	856,244	....	....	....	....	.74	1,131,462	1.30	1,987,706
.56	52,097	....	....	....	....	.75	69,810	1.31	121,907
.56	321,917	....	....	....	....	.33	189,700	.89	511,617
.65	54,562	....	....	....	....	.75	62,957	1.40	117,519
.65	31,926	....	....	....	....	.50	24,558	1.15	56,484
.80	12,052	....	....	....	....	.50	7,533	1.30	19,585
.65	10,452	....	....	....	....	.25	4,020	.90	14,472
.65	34,252	....	....	....	....	.70	36,887	1.35	71,139
.65	253,540	....	....	....	....	.76	296,447	1.41	549,987
.65	2,827,989	.27[c]	776,181[c]	....	....	.58	2,523,437	1.50	6,127,607
.80	1,314,734	.27[c]	332,649[c]	....	....	.58	953,182	1.65	2,600,565
.65	56,478	....	....	....	....	.50	43,441	1.15	99,919
.80	2,460	....	....	....	....	.50	1,534	1.30	3,994
.86	6,583	....	....	....	....	.50	3,822	1.36	10,405
.65	90,230	....	....	....	....	.88	122,158	1.53	212,388
.65	23,773	....	....	....	....	.75	27,431	1.40	51,204
.80	24,416	....	....	....	....	.75	22,890	1.55	47,306
.86	432,445	....	....	.06	24,194	.79	397,246	1.71	853,885
.86	99,309	....	....	....	....	.90	103,771	1.76	203,080
.86	6,275,150	....	....	....	....	.95	6,931,853	1.81	13,207,003
.86	919,005	....	....	....	....	.64	683,816	1.50	1,602,821
.81	97,012	....	....	....	....	.63	75,451	1.44	172,463
.81	48,432	....	....	....	....	.50	29,896	1.31	78,328
.81	62,971	....	....	....	....	.53	41,207	1.34	104,178
.81	57,695	....	....	....	....	.75	53,422	1.56	111,117
.81	9,198	....	....	....	....	.20	2,271	1.01	11,469
.81	105,699	....	....	....	....	.75	97,870	1.56	203,569
.81	57,524	....	....	....	....	.65	46,162	1.46	103,686
.81	48,100	....	....	....	....	.60	35,629	1.41	83,729
.81	67,501	....	....	....	....	.60	50,001	1.41	117,502

TABLE 89.

Counties[a] and municipalities	Valuation			
	Real property	Tangible personal property	Public service company property*	Total
Onslow				
Holly Ridge	$ 3,482,942	$ 1,649,699	$ 384,320	$ 5,516,961
Jacksonville	269,758,714	67,948,564	25,281,402	362,988,680
Richlands	6,295,679	5,706,780	1,206,706	13,309,165
Swansboro	9,099,382	2,789,667	1,985,834	13,874,883
Orange				
Carrboro	127,228,443	15,687,283	7,572,662	150,488,388
Chapel Hill:				
In Orange	622,771,677	77,098,908	37,607,135	737,477,720
In Durham	5,287,703	692,190	17,079	5,996,972
Hillsborough	45,497,994	17,744,700	4,128,916	67,371,610
Mebane	See Alamance County			
Pamlico				
Bayboro	6,123,347	1,468,845	950,466	8,542,658
Mesic	1,435,464	508,430	165,706	2,109,600
Minnesott Beach	5,682,250	478,120	47,678	6,208,048
Oriental	10,893,375	4,980,600	161,903	16,035,878
Stonewall	2,121,696	320,879	140,753	2,583,328
Vandemere	2,009,344	1,390,372	113,341	3,513,057
Pasquotank				
Elizabeth City	69,738,045	43,809,532	11,298,596	124,846,173
Pender				
Atkinson	2,102,927	681,233	106,014	2,890,174
Burgaw	17,966,030	6,585,721	2,963,014	27,514,765
Surf City	29,968,051	994,559	1,257,209	32,219,819
Topsail Beach	35,268,554	2,110,022	382,142	37,760,718
Perquimans				
Hertford	7,132,336	3,940,503	1,256,077	12,328,916
Winfall	3,073,185	1,965,650	1,487,364	6,526,199
Person				
Roxboro	57,879,224	47,963,754	9,100,935	114,943,913
Pitt				
Ayden	47,441,418	9,727,832	1,094,842	58,264,092
Bethel	20,460,838	6,265,224	1,083,023	27,809,085
Falkland	550,086	355,071	25,955	931,112
Farmville	68,625,940	35,505,360	2,591,393	106,722,693
Fountain	4,800,646	1,150,673	166,316	6,117,635
Greenville	566,041,760	151,541,043	25,562,470	743,145,273
Grifton:				
In Pitt	24,992,259	4,836,129	909,512	30,737,900
In Lenoir	669,200	238,500	26,940	934,640
Grimesland	1,614,858	1,297,056	207,980	3,119,894
Simpson	3,100,874	474,447	123,959	3,699,280
Winterville	23,894,537	8,513,203	192,989	32,600,729
Polk				
Columbus	7,623,012	2,623,413	893,311	11,139,736
Saluda	6,913,484	1,403,962	626,423	8,943,869
Tryon	25,497,355	7,876,540	2,482,600	35,856,495

— Continued

County-wide levies		School district levies		Other district levies		Municipal levies		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .79	$ 43,583	$	$	$	$	$ .50	$ 27,585	$1.29	$ 71,168
.79	2,867,610	....	....	....	....	.76	2,758,200	1.55	5,625,810
.79	105,142	....	....	....	....	.66	87,840	1.45	192,982
.79	109,612	....	....	....	....	.65	90,195	1	199,807
.544	818,656	.14	210,683	....	....	.72	1,083,516	1.404	2,112,855
.544	4,011,878	.14	1,032,469	....	....	.6875	5,069,275	1.3715	10,113,622
.87	521,712	.27	16,192	....	....	.6875	41,229	1.8275	579,133
.544	366,501	....	....	....	....	.40	269,486	.944	635,987
.74	63,215	....	....	....	....	.32	27,100	1.06	90,315
.74	15,611	....	....	....	....	.25	5,274	.99	20,885
.74	45,939	....	....	....	....	.30	18,630	1.04	64,569
.74	118,665	....	....	....	....	.27	43,307	1.01	161,972
.74	19,116	....	....	....	....	.10	2,583	.84	21,699
.74	25,996	....	....	....	....	.20	6,734	.94	32,730
.92	1,148,585	....	....	....	....	.84	1,048,707	1.76	2,197,292
.67	19,364	....	....	....	....	.40	11,560	1.07	30,924
.67	184,349	....	....	....	....	.52	142,667	1.19	327,016
.67	215,872	....	....	....	....	.48	154,655	1.15	370,527
.67	252,996	....	....	....	....	.36	135,827	1.03	388,823
1.15	141,782	....	....	....	....	.75	92,401	1.90	234,183
1.15	75,051	....	....	....	....	.30	19,579	1.45	94,630
.68	781,618	....	....	....	....	.68	781,618	1.36	1,563,236
.54	314,626	....	....	....	....	.41	238,883	.95	553,509
.54	150,169	....	....	....	....	.40	111,239	.94	261,408
.54	5,028	....	....	....	....	.65	5,560	1.19	10,588
.54	576,302	....	....	....	....	.44	469,401	.98	1,045,703
.54	33,035	....	....	....	....	.50	30,736	1.04	63,771
.54	4,012,984	....	....	....	....	.49	3,641,420	1.03	7,654,404
.54	165,984	....	....	....	....	.59	181,354	1.13	347,338
.52	4,860	....	....	....	....	.59	5,514	1.11	10,374
.54	16,847	....	....	....	....	.55	17,048	1.09	33,895
.48	17,756	....	....	....	....	.48	17,756	.96	35,512
.54	176,043	....	....	....	....	.40	130,403	.94	306,446
.457	50,908	.003[e]	334[e]	....	....	.38	42,330	.840	93,572
.457	40,873	.033[d]	2,951[d]	....	....	.36	32,097	.85	75,921
.457	163,864	.155	55,578	.03	10,757	.47	168,525	1.112	398,724

TABLE 89.

Counties[a] and municipalities	Valuation			
	Real property	Tangible personal property	Public service company property*	Total
Randolph				
Archdale:				
In Randolph	$ 45,840,415	$ 14,445,360	$ 3,695,385	$ 63,981,160
In Guilford	3,942,800	488,310	.....	4,431,110
Asheboro	180,854,692	182,486,615	18,514,372	381,855,679
Franklinville	3,822,512	1,632,795	590,762	6,046,069
High Point	See Guilford County			
Liberty	20,990,803	16,048,098	2,303,978	39,342,879
Ramseur	13,160,954	29,057,451	1,442,566	43,660,971
Randleman	14,713,755	10,876,678	1,733,073	27,323,506
Seagrove	2,043,310	1,078,482	401,195	3,527,987
Staley	1,025,998	672,968	92,872	1,791,838
Richmond				
Ellerbe	6,568,139	3,385,619	890,526	10,844,284
Hamlet	30,896,831	9,588,540	6,167,781	46,653,152
Hoffman	1,336,828	501,152	452,501	2,290,481
Rockingham	96,307,701	53,891,459	7,977,728	158,176,888
Robeson				
Fairmont	21,756,310	9,551,506	2,452,031	33,759,847
Lumber Bridge	719,930	317,895	102,018	1,139,843
Lumberton	161,224,196	69,250,714	11,096,992	241,571,902
Maxton:				
In Robeson	13,032,111	8,562,679	1,929,065	23,523,855
In Scotland	2,152,050	382,070	.....	2,534,120
Parkton	2,549,159	896,521	752,256	4,197,936
Pembroke	10,384,535	3,769,099	2,646,429	16,800,063
Proctorville	936,784	224,599	98,399	1,259,782
Raynham	332,505	120,845	17,620	470,970
Red Springs	19,633,466	8,124,135	3,426,780	31,184,381
Rowland	7,241,525	3,001,355	1,529,652	11,772,532
Saint Pauls	13,902,605	11,742,735	1,555,505	27,200,845
Rockingham				
Eden	147,760,630	96,280,360	13,376,201	257,417,191
Madison	34,777,636	32,955,880	5,702,478	73,435,994
Mayodan	25,016,550	34,600,230	1,564,688	61,181,468
Reidsville	119,427,340	85,290,640	14,630,318	219,348,298
Stoneville	9,691,740	11,848,390	1,003,996	22,544,126
Rowan				
China Grove	12,674,630	6,283,122	2,474,368	21,432,120
Cleveland	2,764,901	1,416,108	1,208,121	5,389,130
East Spencer	7,316,653	6,524,410	519,464	14,360,527
Faith	3,095,640	1,766,262	144,992	5,006,894
Granite Quarry	9,528,600	9,958,777	490,091	19,977,468
Landis	14,276,750	23,589,499	850,085	38,716,334
Rockwell	9,623,620	8,287,876	545,498	18,456,994
Salisbury	216,323,847	251,564,955	26,571,561	494,460,363
Spencer	15,014,730	7,628,363	4,079,018	26,722,111
Rutherford				
Alexander Mills	3,926,184	3,970,014	623,068	8,519,266
Bostic	2,728,071	204,117	363,014	3,295,202
Ellenboro	2,238,179	1,081,762	1,140,078	4,460,019
Forest City	68,395,264	48,664,014	9,514,622	126,573,900

— Continued

County-wide levies		School district levies		Other district levies		Municipal levies		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .48	$ 307,109	$ .13	$ 83,175	$ .10	$63,981	$ .29	$ 185,545	$1.00	$ 639,810
.4174	18,495	....	....	....	....	.29	12,850	.7074	31,345
.48	1,832,907	.18	687,340	....	....	.59	2,252,949	1.25	4,773,196
.48	29,021	....	....	....	....	.25	15,115	.73	44,136
.48	188,845	....	....	....	....	.45	178,146	.93	366,991
.48	209,572	....	....	....	....	.55	240,135	1.03	449,707
.48	131,152	....	....	....	....	.625	170,551	1.105	301,703
.48	16,910	....	....	....	....	.30	10,568	.78	27,478
.48	8,600	....	....	....	....	.125	2,239	.605	10,839
.595	64,523	....	....	....	....	.50	54,125	1.095	118,648
.595	277,586	....	....	....	....	.57	265,923	1.165	543,509
.595	13,628	....	....	....	....	.10	2,290	.695	15,918
.595	941,152	....	....	....	....	.49	775,068	1.085	1,716,220
.82	276,830	....	....	....	....	.77	259,951	1.59	536,781
.82	9,346	....	....	....	....	.19	2,166	1.01	11,512
.82	1,980,889	.18	434,829	....	....	.58	1,401,116	1.58	3,816,834
.82	192,896	....	....	....	....	.72	169,369	1.54	362,265
.70	17,738	....	....	....	....	.72	18,245	1.42	35,983
.82	34,423	....	....	....	....	.47	19,730	1.29	54,153
.82	137,760	....	....	....	....	.70	140,923	1.52	278,683
.82	10,330	....	....	....	....	.20	2,519	1.02	12,849
.82	3,861	....	....	....	....	.30	1,413	1.12	5,274
.82	255,711	.15	46,777	....	....	.40	124,738	1.37	427,226
.82	96,534	....	....	....	....	.60	70,731	1.42	167,265
.82	223,046	....	....	....	....	.58	157,765	1.40	380,811
.76	1,956,370	....	....	....	....	.77	1,982,108	1.53	3,938,478
.76	558,113	....	....	....	....	.63	462,646	1.39	1,020,759
.76	464,979	....	....	....	....	.55	336,498	1.31	801,477
.76	1,667,047	....	....	.25	25,475	.75	1,645,112	1.76	3,337,634
.76	171,335	....	....	....	....	.71	160,063	1.47	331,398
.57	122,163	....	....	....	....	.75	160,637	1.32	282,800
.57	30,718	....	....	....	....	.40	21,557	.97	52,275
.57	81,855	....	....	....	....	.80	114,884	1.37	196,739
.57	28,539	....	....	....	....	.44	22,030	1.01	50,569
.57	113,871	....	....	....	....	.59	117,867	1.16	231,738
.57	220,683	....	....	....	....	.50	193,582	1.07	414,265
.57	105,204	....	....	....	....	.49	90,439	1.06	195,643
.57	2,818,424	.155	447,460	....	....	.795	3,923,162	1.52	7,189,046
.57	152,316	....	....	....	....	.90	240,498	1.47	392,814
.85	72,413	....	....	....	....	.60	51,152	1.45	123,565
.85	28,009	....	....	....	....	.28	8,828	1.13	36,837
.85	37,910	....	....	....	....	.40	17,840	1.25	55,750
.85	1,075,878	....	....	....	....	.40	506,296	1.25	1,582,174

TABLE 89.

Counties[a] and municipalities	Valuation			
	Real property	Tangible personal property	Public service company property[e]	Total
Rutherford (Continued)				
Lake Lure	$ 21,264,033	$ 1,894,016	$ 2,660,407	$ 25,818,456
Ruth	1,753,714	3,545,276	318,426	5,617,416
Rutherfordton	29,964,732	11,859,597	7,030,733	48,855,062
Spindale	30,910,249	38,356,185	6,213,306	75,479,740
Sampson				
Autryville	1,551,440	530,452	43,015	2,124,907
Clinton	74,444,215	30,206,703	8,660,436	113,311,354
Garland	4,611,547	3,240,055	349,670	8,201,272
Harrells:				
In Sampson	2,180,840	1,210,450	7,402	3,398,692
In Duplin	24,280	2,710	.....	26,990
Newton Grove	6,495,379	3,833,613	1,055,377	11,384,369
Roseboro	9,806,711	3,510,387	1,375,490	14,692,588
Salemburg	5,399,390	1,297,534	315,229	7,012,153
Turkey	1 675,250	596,420	79,569	2,351,239
Scotland				
Gibson	2,724,375	951,559	813,433	4,489,367
Laurinburg	94,794,050	31,579,661	15,637,690	142,011,401
Maxton	See Robeson County			
Wagram	3,958,990	774,253	525,792	5,259,035
Stanly				
Albemarle	147,915,271	106,685,836	8,435,727	263,036,834
Locust	13,616,437	5,196,507	1,705,336	20,518,280
New London	2,551,078	864,934	552,298	3,968,310
Norwood	13,252,516	9,529,221	1,698,785	24,480,522
Oakboro	5,603,276	4,747,345	861,643	11,212,264
Richfield	4,117,633	3,795,977	219,632	8,133,242
Stanfield	2,573,103	2,152,908	328,245	5,054,256
Stokes				
Danbury	873,655	233,992	781,504	1,889,151
Walnut Cove	5,928,134	3,130,851	2,403,251	11,462,236
Surry				
Dobson	9,642,357	6,812,070	1,843,248	18,297,675
Elkin:				
In Surry	40,992, 455	57,699,967	11,215,246	109,907,668
In Wilkes	580,530	86,487	16,720	683,737
Mount Airy	80,785,396	112,942,365	11,758,296	205,486,057
Pilot Mountain	12,268,109	18,167,081	1,374,860	31,810,050
Swain				
Bryson City	22,157,512	5,862,382	2,170,458	30,190,352
Transylvania				
Brevard	55,181,682	19,388,158	6,320,723	80,890,563
Rosman	2,205,255	885,502	598,256	3,689,013
Tyrrell				
Columbia	4,735,786	1,746,406	1,006,198	7,488,390

— Continued

County-wide levies		School district levies		Other district levies		Municipal levies		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .85	$ 219,456	$	$	$	$	$ .55	$ 142,004	$1.40	$ 361,460
.85	47,748	....	....	....	....	.40	22,469	1.25	70,217
.85	415,268	....	....	....	....	.58	282,779	1.43	698,047
.85	641,577	....	....	....	....	.56	422,686	1.41	1,064,263
.74	15,724	.06	1,275	....	....	.45	9,562	1.25	26,561
.74	838,504	.29	328,603	.30	24,764	.83	949,260	2.16	2,141,131
.74	60,689	.02	1,640	....	....	.59	48,387	1.35	110,716
.74	25,150	.015	510	....	....	.20	6,797	.955	32,457
.70	188	....	....	....	....	.20	54	.90	242
.74	84,244	.045	5,123	....	....	.36	40,984	1.145	130,351
.74	108,725	.06	8,816	....	....	.64	94,040	1.44	211,581
.74	51,889	.06	4,207	....	....	.41	28,773	1.21	84,869
.74	17,399	.02	470	....	....	.30	7,053	1.06	24,922
.70	31,425	....	....	....	....	.60	26,936	1.30	58,361
.70	994,079	....	....	....	....	.45	638,360	1.15	1,632,439
.70	36,813	....	....	....	....	.50	26,295	1.20	63,108
.73	1,920,168	.235	618,137	....	....	.45	1,183,666	1.415	3,721,971
.73	149,783	.0325[c]	6,668	....	....	.05	10,259	.8125	166,710
.73	28,969	.0325[c]	1,290	....	....	.16	6,349	.9225	36,608
.73	178,707	.0325[c]	7,956	....	....	.51	124,850	1.2725	311,513
.73	81,850	.0325[c]	3,644	....	....	.45	50,455	1.215	135,949
.73	59,372	.0325[c]	2,643	....	....	.10	8,133	.8625	70,148
.73	36,896	.0325[c]	1,643	....	....	.35	17,690	1.1125	56,229
.61	11,523	....	....	....	....	.10	1,889	.71	13,412
.61	69,919	....	....	....	....	.65	74,505	1.26	144,424
.70	128,083	....	....	....	....	.50	91,374	1.20	219,457
.70	769,353	.20	219,815	....	....	.70	769,354	1.60	1,758,522
.74	5,059	....	....	....	....	.70	4,786	1.44	9,845
.70	1,438,402	.15	308,229	.36	31,590	.80	1,643,888	2.01	3,422,109
.70	222,670	....	....	....	....	.60	191,683	1.30	414,353
.55	166,046	....	....	....	....	.55	166,047	1.10	332,093
.69	558,144	....	....	....	....	.59	477,254	1.28	1,035,398
.69	25,454	....	....	....	....	.60	22,134	1.29	47,588
.66	49,423	....	....	....	....	.87	65,149	1.53	114,572

TABLE 89.

Counties[a] and municipalities	Valuation			
	Real property	Tangible personal property	Public service company property[a]	Total
Union				
Indian Trail	$ 8,001,595	$ 8,287,502	$ 443,651	$ 16,732,748
Marshville	13,865,040	8,608,970	4,140,172	26,614,182
Monroe	153,668,234	177,442,925	3,873,115	334,984,274
Stallings	14,229,473	8,257,568	524,821	23,011,862
Waxhaw	7,837,234	2,672,682	1,544,162	12,054,078
Wingate	12,587,508	3,359,850	1,017,991	16,965,349
Vance				
Henderson	101,307,345	54,070,365	13,017,732	168,395,442
Kittrell	515,250	.....	190,359	705,609
Middleburg	490,348	199,555	247,874	937,777
Wake				
Apex	35,550,723	37,101,105	3,654,634	76,306,462
Cary	303,492,754	92,037,632	13,838,898	409,369,284
Fuquay-Varina	35,783,139	18,988,612	3,475,845	58,247,596
Garner	106,637,734	41,827,736	18,708,111	167,173,581
Holly Springs	3,281,049	546,586	233,674	4,061,309
Knightdale	7,881,197	3,790,472	2,043,361	13,715,030
Morrisville	9,010,689	1,104,484	335,970	10,451,143
Raleigh	1,797,430,812	791,742,648	188,930,663	2,778,104,123
Rolesville	4,786,048	1,535,973	83,906	6,405,927
Wake Forest	17,520,680	10,765,010	3,807,125	32,092,815
Wendell	20,656,632	18,307,760	2,764,796	41,729,188
Zebulon	23,810,469	17,449,738	3,707,897	44,968,104
Warren				
Macon	818,680	390,858	178,480	1,388,018
Norlina	4,863,496	2,468,701	1,229,350	8,561,547
Warrenton	9,429,005	4,076,225	1,943,700	15,448,930
Washington				
Creswell	3,485,140	1,154,501	451,007	5,090,648
Plymouth	40,909,904	14,734,750	4,257,465	59,902,119
Roper	4,292,500	1,297,043	199,469	5,789,012
Watauga				
Blowing Rock:				
In Watauga	48,565,845	3,597,694	1,478,084	53,641,623
In Caldwell	5,505,785	553,312	41,437	6,100,534
Boone	105,279,617	36,545,895	7,638,294	149,463,806
Seven Devils:				
In Watauga	5,628,968	221,231	14,423	5,864,622
In Avery	3,135,600	308,584	14,423	3,458,607
Wayne				
Eureka	1,972,139	610,261	44,872	2,627,272
Fremont	10,314,425	6,282,093	894,178	17,490,696
Goldsboro	248,174,032	134,410,989	25,326,618	407,911,639
Mount Olive:				
In Wayne	33,317,086	25,317,290	3,649,805	62,284,181
In Duplin	27,250	.....	.....	27,250
Pikeville	5,172,695	2,001,639	133,221	7,307,555
Seven Springs	832,730	323,417	47,453	1,203,600
Walnut Creek	12,133,570	1,514,990	275,840	13,924,400

— Continued

County-wide levies		School district levies		Other district levies		Municipal levies		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .65	$ 108,762	$	$	$	$	$ .10	$ 16,732	$ .75	$ 125,494
.65	172,992	....	....	....	....	.55	146,377	1.20	319,369
.65	2,177,397	.075	251,238	....	....	.49	1,641,455	1.215	4,070,090
.65	149,577	....	....	....	....	.10	23,013	.75	172,590
.65	78,351	....	....	....	....	.64	77,146	1.29	155,497
.65	110,274	....	....	....	....	.42	71,254	1.07	181,528
.95	1,599,756	....	....	....	....	.82	1,380,842	1.77	2,980,598
.95	6,703	....	....	....	....	.25	1,763	1.20	8,466
.95	8,908	....	....	....	....	.25	2,344	1.20	11,252
.83	633,343	....	....	....	....	.80	610,452	1.63	1,243,795
.83	3,397,765	....	....	....	....	.86	3,520,576	1.69	6,918,341
.83	483,455	....	....	....	....	.82	477,630	1.65	961,085
.83	1,387,540	....	....	....	....	.79	1,320,607	1.62	2,708,147
.83	33,708	....	....	....	....	.57	23,149	1.40	56,857
.83	113,834	....	....	....	....	.69	94,634	1.52	208,468
.83	86,744	....	....	....	....	.63	65,184	1.46	151,928
.83	23,058,264	....	....	....	....	.93	25,836,368	1.76	48,894,632
.83	53,169	....	....	....	....	.50	32,030	1.33	85,199
.83	266,370	....	....	....	....	.77	250,851	1.60	517,221
.83	346,352	....	....	....	....	.79	329,647	1.62	675,999
.83	373,235	....	....	....	....	.76	341,758	1.59	714,993
.96	13,324	....	....	....	....	.35	4,858	1.31	18,182
.96	82,190	....	....	....	....	.60	51,369	1.56	133,559
.96	148,309	....	....	....	....	.67	103,508	1.63	251,817
.61	31,052	....	....	....	....	.40	20,362	1.01	51,414
.61	365,402	....	....	....	....	.60	359,296	1.21	724,698
.61	35,313	....	....	....	....	.40	23,156	1.01	58,469
.53	284,300	....	....	....	....	.60	321,849	1.13	606,149
.51	31,112	....	....	....	....	.60	36,603	1.11	67,715
.53	792,158	....	....	....	....	.40	597,855	.93	1,390,013
.53	31,082	....	....	....	....	.75	43,984	1.28	75,066
.52	17,984	....	....	....	....	.75	25,940	1.27	43,924
.58	15,238	....	....	....	....	.75	19,703	1.33	34,941
.58	101,446	....	....	....	....	.60	104,944	1.18	206,390
.58	2,365,887	....	....	.15	38,580	.79	3,015,314	1.52	5,419,781
.58	361,248	....	....	....	....	.69	429,761	1.27	791,009
.70	190	....	....	....	....	.69	188	1.39	378
.58	42,383	....	....	....	....	.60	43,845	1.18	86,228
.58	6,980	....	....	....	....	.50	6,018	1.08	12,998
.58	80,761	....	....	....	....	.25	34,811	.83	115,572

TABLE 89.

Counties[a] and municipalities	Valuation			
	Real property	Tangible personal property	Public service company property*	Total
Wilkes				
Elkin	See Surry County			
North Wilkesboro	$ 53,977,800	$ 69,421,682	$ 8,945,084	$ 132,344,566
Ronda	2,643,833	4,111,397	422,382	7,177,612
Wilkesboro	46,440,165	46,313,303	1,978,933	94,732,401
Wilson				
Black Creek	2,497,463	1,077,056	46,444	3,620,963
Elm City	8,538,625	7,636,060	850,908	17,025,593
Kenly	See Johnston County			
Lucama	4,213,965	2,805,814	937,470	7,957,249
Saratoga	1,799,570	908,325	79,168	2,787,063
Sharpsburg	See Nash County			
Sims	609,517	423,213	130,514	1,163,244
Stantonsburg	4,163,253	2,240,767	511,246	6,915,266
Wilson	297,822,590	180,614,295[b]	17,697,580	496,134,465
Yadkin				
Arlington	4,825,305	1,490,826	223,610	6,539,741
Boonville	8,220,014	2,832,563	780,740	11,833,317
East Bend	3,613,397	1,093,333	237,346	4,944,076
Jonesville	10,993,178	6,879,291	1,644,331	19,516,800
Yadkinville	22,991,242	15,157,243	2,235,710	40,384,195
Yancey				
Burnsville	17,058,900	6,540,432	2,514,777	26,114,109
All reporting municipalities	$29,935,881,662	$15,640,655,914	$2,865,772,564	$48,442,310,140

Note: Levy may not be equal to the valuation multiplied by the stated rate due to the inclusion of discoveries, late-listings, penalties, etc.

*Valuation of public service companies subject to appraisal by the Ad Valorem Tax Division.

[a]Camden, Currituck and Hyde have no incorporated municipalities.

[b]Valuation includes the full value of stored tobacco, peanuts and cotton which are subject to reduced tax rates as follows: leaf tobacco, 60%; stored peanuts, 20%; baled cotton, 50%. Full values of these products are: Durham (Durham) tobacco, $27,982,842; Winston-Salem (Forsyth) tobacco, $176,557,542; Greensboro (Guilford) tobacco, $3,137,555, cotton, $7,581,520; Charlotte (Mecklenburg) cotton, $475,212; Wilson (Wilson) tobacco, $3,357,286.

[c]In these districts the levy is not equal to the valuation multiplied by the stated rate because the district and the municipality do not coincide. Where the school district is smaller than the municipality, one or more rates may apply as some property in the municipality may be in a county school district.

[d]Saluda is in overlapping school districts; $.03 is for the Saluda school district and $.003 is for the county supplement.

[e]The district rate shown is the county administrative unit supplement.

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County-wide levies		School district levies		Other district levies		Municipal levies		Totai all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .74	$ 979,349	$	$	$	$	$ .55	$ 727,895	$1.29	$ 1,707,244
.74	53,114	....	....	....	....	.28	20,097	1.02	73,211
.74	701,019	....	....	....	....	.43	407,349	1.17	1,108,368
.86	31,140	....	....	....	....	.55	19,915	1.41	51,055
.86	146,420	....	....	....	....	.70	119,179	1.56	265,599
.86	68,432	....	....	....	....	.40	31,829	1.26	100,261
.86	23,969	....	....	....	....	.62	17,280	1.48	41,249
.86	10,004	....	....	....	....	.50	5,816	1.36	15,820
.86	59,471	....	....	....	....	.65	48,272	1.51	107,743
.86	4,255,104	....	....	....	....	.69	3,417,988	1.55	7,673,092
.75	49,048	....	....	....	....	.58	37,930	1.33	86,978
.75	88,749	....	....	....	....	.45	53,250	1.20	141,999
.75	37,080	....	....	....	....	.55	25,907	1.30	62,987
.75	146,376	....	....	....	....	.75	146,376	1.50	292,752
.75	302,881	....	....	....	....	.47	189,806	1.22	492,687
.50	130,571	....	....	....	....	.55	143,622	1.05	274,193
	$337,794,444		$30,846,010		$980,548		$327,357,127		$696,978,129

TABLE 90. SELECTED ITEMS OF NON-TAX REVENUE RECEIVED BY COUNTIES IN FISCAL YEAR 1980-81

Counties	Profits from ABC stores	Payments received from U.S. Forest Service	Payments in lieu of taxes from TVA	Payments received from Federal Revenue Sharing
Alamance	$	$	$	$ 1,108,399
Alexander	6,745	.....	.....	223,580
Alleghany	36,236	7,482	.....	157,250
Anson	50,000	.....	.....	460,854
Ashe	.....	.....	.....	411,428
Avery	.....	16,510	24,210	363,502
Beaufort	151,176	.....	.....	627,035
Bertie	60,000	.....	.....	371,250
Bladen	.....	.....	.....	633,590
Brunswick	.....	.....	.....	775,622
Buncombe	219,199	26,645	54	1,752,229
Burke	76,756	39,075	.....	813,675
Cabarrus	76,167	.....	.....	716,519
Caldwell	.....	40,159	.....	599,231
Camden	.....	.....	.....	113,246
Carteret	113,344	53,349	.....	431,216
Caswell	18,900	.....	.....	377,465
Catawba	852,000	.....	.....	979,689
Chatham	14,121	30,755	.....	384,759
Cherokee	27,802	121,604	132,868	347,677
Chowan	43,709	.....	.....	229,941
Clay	.....	67,959	25,227	127,737
Cleveland	103,446	.....	.....	875,117
Columbus	.....	.....	.....	958,177
Craven	242,595	128,678	.....	704,585
Cumberland	546,222	.....	.....	2,954,463
Currituck	.....	.....	.....	138,883
Dare	126,579	.....	.....	207,358
Davidson	.....	.....	.....	863,366
Davie	.....	.....	.....	284,468
Duplin	68,008	.....	.....	885,660
Durham	566,852	.....	.....	1,549,194
Edgecombe	150,303	.....	.....	874,268
Forsyth	420,000	.....	.....	2,043,128
Franklin	.....	.....	.....	290,879
Gaston	.....	.....	.....	1,796,144
Gates	20,000	.....	.....	146,918
Graham	.....	165,013	103,025	131,264
Granville	92,887	.....	.....	513,187
Greene	.....	.....	.....	266,844
Guilford	242,578	.....	.....	2,556,742
Halifax	192,927	.....	.....	1,044,370
Harnett	27,845	.....	.....	834,500
Haywood	31,954	115,906	543	651,254
Henderson	77,584	14,251	.....	569,790
Hertford	120,667	.....	.....	487,076
Hoke	53,365	.....	.....	414,249
Hyde	.....	1,954	.....	161,028
Iredell	16,250	.....	.....	739,524
Jackson	79,567	31,438	5	564,672

TABLE 90. — Continued

Counties	Profits from ABC stores	Payments received from U.S. Forest Service	Payments in lieu of taxes from TVA	Payments received from Federal Revenue Sharing
Johnston	$ 154,000	$	$	$ 1,379,094
Jones	6,508	77,754	.....	217,798
Lee	75,000	.....	.....	495,791
Lenoir	305,552	.....	.....	697,097
Lincoln	19,500	.....	.....	389,959
Macon	4,216	224,056	11	355,412
Madison	667	38,963	.....	203,250
Martin	69,059	.....	.....	529,140
McDowell	.....	69,550	.....	402,638
Mecklenburg	1,885,000	.....	.....	3,428,128
Mitchell	.....	.....	.....	253,488
Montgomery	40,000	46,249	.....	448,344
Moore	290,000	.....	.....	605,105
Nash	240,000	.....	.....	767,617
New Hanover	448,529	.....	.....	1,129,615
Northampton	85,625	.....	.....	484,699
Onslow	123,729	.....	.....	1,037,357
Orange	560,000	.....	.....	525,547
Pamlico	20,000	.....	.....	210,299
Pasquotank	26,579	.....	.....	378,600
Pender	45,551	.....	.....	437,985
Perquimans	3,863	.....	.....	203,468
Person	96,112	.....	.....	447,011
Pitt	425,000	.....	.....	956,706
Polk	6,650	.....	.....	156,744
Randolph	.....	4,225	.....	605,749
Richmond	.....	.....	.....	758,810
Robeson	128,798	.....	.....	2,011,903
Rockingham	87,500	.....	.....	837,948
Rowan	232,210	.....	.....	719,389
Rutherford	.....	.....	.....	445,167
Sampson	.....	.....	.....	822,257
Scotland	145,000	11,566	.....	563,542
Stanly	58,713	.....	.....	547,229
Stokes	15,200	.....	.....	506,900
Surry	.....	655	.....	834,344
Swain	.....	180,826	267,585	171,165
Transylvania	23,333	21,064	.....	324,247
Tyrrell	20,000	.....	.....	102,532
Union	48,962	.....	.....	779,211
Vance	225,000	.....	.....	516,394
Wake	1,963,389	10,682	.....	1,840,733
Warren	32,240	1,323	.....	307,591
Washington	36,923	.....	.....	241,201
Watauga	.....	6,714	.....	641,313
Wayne	190,769	.....	.....	1,184,101
Wilkes	33,000	.....	.....	733,648
Wilson	227,549	.....	.....	991,767
Yadkin	.....	.....	.....	220,750
Yancey	.....	.....	.....	334,685
Total all counties	$13,325,505	$1,554,405	$553,528	$68,786,470

APPENDIX: UNPUBLISHED DATA

Except for the six tables on the franchise tax, the unpublished tables (or comparable data) listed in the Foreword of this volume may be obtained by writing the Tax Research Division, North Carolina Department of Revenue, P. O. Box 25000, Raleigh, North Carolina 27640. In some instances, a fee may be charged.

Data necessary to prepare the franchise tax tables listed are no longer tabulated. The latest franchise tax data available were published in the 1980 report.

As noted in the Foreword, the 1982 report contains fewer tables in order to reduce the cost of publication. Additional tables may be eliminated from future biennial reports. However, some of the tables excluded from the 1982 report may be included in future reports if reader response indicates that the omitted data are important to a significant number of users.

We will attempt to maintain the content of future reports in keeping with the needs of the users of this biennial report. For our guidance, when requesting unpublished data, please include a brief description of the use for which the data are required and other comments which you think will be helpful. Comments on any of the published data will also be appreciated.